



**Office of the Police & Crime Commissioner for Leicestershire and
Leicestershire Police**

Joint Audit, Risk & Assurance Panel – 13 February 2025

Internal Audit Progress Report

Date Prepared: January 2025

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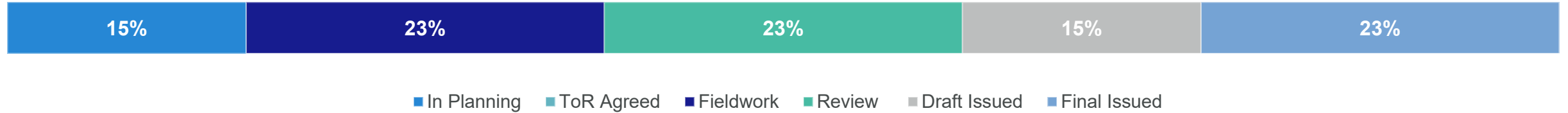
Disclaimer


This report (“Report”) was prepared by Forvis Mazars LLP at the request of the Office of the Police & Crime Commissioner (“OPCC”) for Leicestershire and Leicestershire Police (“Force”) and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

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01. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2024/25 Internal Audit Plan.





JARAP decisions needed

- Note the progress being reported and consider final reports included separately in the **Appendix 1**.

RAG status of delivery of plan to timetable

On Track

Key updates
 Since our last update provided to the committee, we have issued the final report for the Savings Plan and Seized Property audits. We have issued draft reports for the Core Financials audit and completed the fieldwork for the GDPR, Budgetary Control and DV Partnerships Follow Up audits. Fieldwork is ongoing for the IT – Cyber Security / Digital Transformation, Partnerships and Data Quality audits, and we are continuing to scope the remaining audits for 2024/25.

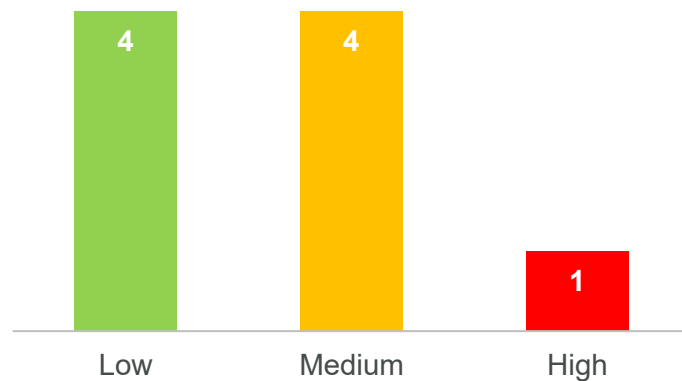
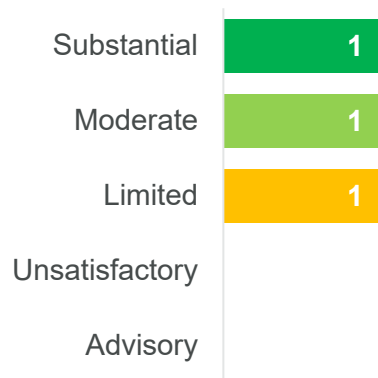
An overview of the Internal Audit Plan can be found in **Section 3**.

Since our last update provided to the committee, fieldwork is ongoing for the EMSOU Data Governance & Security and EMSOU Wellbeing & EDI audits.

An overview of the Collaboration Plan can be found in **Section 4**.

Assurance opinions to date (2024/25)

Audit recommendations to date (2024/25)



02. Latest Reports Issued – Summary of Findings

Savings Plan 2024/25

Your One Page Summary

Audit Objective: To provide assurance that the Force and OPCC have effective controls in place in respect of the Force's Savings Plan for 2024/25.

Audit rationale

Why the Audit is in Your 2024/25 Plan	Your Strategic Risk	Your Strategic / Tactical Objective
An advisory review to focus on the controls that have been established around the savings plan that is being developed by the Force.	STR0278 / OPCC031 – The Financial Challenge – 2022/23 – 2025/26	Governance and Accountability

Summary of our opinion

<div style="background-color: green; color: white; padding: 10px; text-align: center;"> Substantial Opinion See Appendix A1 for definitions </div>	Summary of Recommendations		Actions agreed by you	N/A
	High Priority	-	High Priority completion	N/A
	Medium Priority	-	Overall completion	N/A
	Low Priority	-		

Summary of findings

Examples of good practice		
<ul style="list-style-type: none"> ✓ The Force has a 'Budget Deficit 2024/25 Plan' in place which aligns with key strategies and priorities outlined within Leicestershire's 'Police and Crime and Plan' and 'Policing Pledge'. ✓ Review of the 'Budget Deficit Critical Incident' document confirmed that governance structures and responsibility for delivery of the Savings Plan is clearly outlined at the Force. 	<ul style="list-style-type: none"> ✓ Audit confirmed that savings proposals were generated for each department, both for non-salary and pay budget savings, through consultations with each respective Head of Department. ✓ Analysis of historical budget performance alongside regular horizon scanning was conducted to provide sound financial rationale for savings proposals. 	<ul style="list-style-type: none"> ✓ A bi-weekly meeting, attended by the DCC and Heads of Finance, Change, Communications and HR occurs to maintain regular oversight of the Savings Plan; allowing the Force to highlight potential failure of delivery at the earliest instance. ✓ Regular reporting on the performance and delivery of the Savings Plan is circulated to the Force Executive Board on a monthly basis.

02. Latest Reports Issued – Summary of Findings

Seized Property 2024/25

Your One Page Summary

Audit Objective: To provide assurance that the Force and OPCC have effective arrangements in place regarding the management of seized and found property.

Audit rationale

Why the Audit is in Your 2024/25 Plan

To provide assurance that the Force has effective controls in place for the receipting, storage, management and disposal of seized and found property.

Your Strategic / Tactical Objective

Curbing Violent Crime

Summary of our opinion

Moderate Opinion
See Appendix A1 for definitions



Summary of Recommendations

High Priority	-	Actions agreed by you	100%
Medium Priority	2	High Priority completion	N/A
Low Priority	3	Overall completion	July 2025

Summary of findings

Examples of good practice

- ✓ We confirmed for a sample of 20 cash exhibits, stored in the Force HQ Strongroom, that they accurately reflected the amount recorded on NICHE and were either countersigned / marked on NICHE as verified by body-worn video, as per policy.
- ✓ EPAT Staff regularly carry out audits of all temporary stores, with each store subject to a full audit once a month.

Highest Priority Findings

- Location of seized property is not always accurately recorded on the NICHE system.
- NICHE does not record 'mini-locations' for seized property stored within the Digital Data Hub Temporary Store at Force HQ.

Key root causes

- Human error, dynamic nature of Officer's job and inadequate return to owner (RTO) processes.
- Design of NICHE records for the Digital Data Hub Temporary Store

Direction of travel

Previous Audit

May 2019



Direction of Travel

Previous Opinion: Satisfactory Assurance

Recurring Findings

- Seized property is not always accurately recorded on the Niche system.

03. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
Business Continuity	10	10	Final Issued	04-Jul-24	Oct-24	Limited	4	1	2	1
Custody Governance	10	10	Draft Issued	12-Aug-24			-	-	-	-
Savings Plan	5	5	Final Issued	22-Aug-24	Feb-25	Substantial	-	-	-	-
Seized Property	10	10	Final Issued	07-Oct-24	Feb-25	Moderate	5	-	2	3
Core Financials	10	10	Draft Issued	28-Oct-24			-	-	-	-
GDPR	10	10	Review	31-Oct-24			-	-	-	-
Budgetary Control	10	10	Review	18-Nov-24			-	-	-	-
DV Partnership Follow Up	5	5	Review	02-Jan-25			-	-	-	-
IT - Cyber Security / Digital Transformation	10	10	Fieldwork	06-Jan-25						
Partnerships	10	10	Fieldwork	09-Jan-25			-	-	-	-
Data Quality	10	10	Fieldwork	27-Jan-25			-	-	-	-
Contract Management	10	10	In Planning	03-Mar-25			-	-	-	-
Workforce Planning	10	10	In Planning	17-Mar-25						
Totals	120	120					9	1	4	4

04. Overview of Collaboration Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Collaboration Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
EMSOU Data Governance and Security	10	10	Fieldwork	02-Jan-25			-	-	-	-
EMSOU Wellbeing and EDI	10	10	Fieldwork	20-Jan-25			-	-	-	-
Totals	20	20					-	-	-	-

05. Key Performance Indicators 2024/25

Number	Indicator	Criteria	Performance
1	Annual report provided to the JARAP	As agreed with the Client Officer	August 2024
2	Annual Operational and Strategic Plans to the JARAP	As agreed with the Client Officer	April 2024
3	Progress report to the JARAP	7 working days prior to meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of exit meeting	80% (4 / 5)
5	Issue of final report	Within 5 working days of agreement of responses	100% (3 / 3)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	90% (9 / 10)
7	Customer satisfaction (measured by survey) "Overall evaluation of the delivery, quality and usefulness of the audit" Very Good, Good, Satisfactory, Poor or Very Poor	85% average with Satisfactory response or above	100% (1 / 1)

05. Key Performance Indicators 2024/25 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Business Continuity	20-Jun-24	04-Jul-24	10	27-Aug-24	05-Sep-24	5	30-Sep-24	17	04-Oct-24	3
Custody Governance	29-Jul-24	12-Aug-24	10	23-Sep-24	10-Oct-24	9				
Savings Plan	13-May-24	22-Aug-24	72	11-Oct-24	11-Oct-24	0	15-Oct-24	2	24-Oct-24	5
Seized Property	11-Sep-24	07-Oct-24	18	29-Oct-24	20-Nov-24	10	28-Nov-24	6	10-Dec-24	4
Core Financials	02-Oct-24	28-Oct-24	18	06-Dec-24	23-Jan-25	16				
GDPR	17-Oct-24	31-Oct-24	10	10-Dec-24						
Budgetary Control	23-May-24	18-Nov-24	125							
DV Partnership Follow Up	10-Dec-24	02-Jan-25	14							
IT - Cyber Security / Digital Transformation		06-Jan-25								
Partnerships	18-Dec-24	09-Jan-25	13							
Data Quality	15-Jan-25	27-Jan-25	8							
Contract Management		03-Mar-25								
Workforce Planning		17-Mar-25								

06. Definitions of Assurance Levels and Recommendation Priority Levels

Definitions of Assurance Levels	
Substantial Assurance	The framework of governance, risk management and control is adequate and effective.
Moderate Assurance	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited Assurance	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory Assurance	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Definitions of Recommendations		
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.	Remedial action should be prioritised and undertaken within an agreed timescale.

A1

Latest Reports Issued – Detailed Findings

Savings Plan 24/25

We have identified no areas where there is scope for improvement in the control environment.

Seized Property 24/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>All seized property should be accurately recorded on NICHE, the property record system utilised by Leicestershire, from the point of seizure. Similarly, all movement of property should be accurately and timely recorded on the NICHE system thus reflecting the exhibits current whereabouts. Responsibilities for Officers and Staff are clearly outlined within the Property Management Procedure.</p> <p>Audit conducted onsite reviews at a total of five locations (Force Headquarters, Braunstone, Tigers Road, Wigston and Euston St.) which included visits to seven of the 18 Temporary Stores maintained by the Force alongside the only Main Evidential Store. Audit sought to trace items from NICHE records to physical location and our detailed findings can be found at Appendix A1.</p> <p>Common themes identified by Audit as to the reason of inaccurate locations maintained were that exhibits were either RTO, on route from the Officer following initial seizure or checked out by Officers for further inspection.</p> <p>Sample testing also highlighted that in a limited number of cases the wrong location as a whole was assigned to exhibits on NICHE.</p> <p>The Force should reinforce to Officers and Staff the importance of carefully updating NICHE in a timely manner to provide a full audit trail of exhibit movements.</p> <p>The Force should explore potential digital avenues, such as scanning property, to record exhibit movements when checked in and out by Officers and Staff; such approach would enable an immediate and accurate update as to the current location of evidence.</p>	Medium	<p>The breakdown of the officer and staff's responsibilities are detailed within the Evidential Property Procedure document.</p> <p>Using the data collected from the Temp Store audits and the non-compliance sheet, posters will be placed on each of the temp store doors. The guidance will change at regular intervals when a different theme is identified.</p> <p>Action: Poster to be designed and distributed.</p> <p>Performance Managers will be sent the audit findings from the temp stores. The Performance Managers will be asked to address the issues with their officers and staff.</p> <p>Action: Audit findings and guidance to be sent to the Performance Managers.</p> <p>A new scanning solution should be delivered to the EPAT in the next couple of months, the option of rolling it out wider to the officers and staff force wide will be explored. The Head of Business Change is supportive, but a formal process must be followed.</p> <p>Action: Amie Peplow to review this option 3 months following the implementation of the new solution within the EPAT and if it's still feasible submit a business case.</p> <p><i>Amie Peplow – Evidence Manager</i></p>	31 July 2025
2	<p>All Temporary Stores, alongside the Main Evidential Store, have distinct 'sub-locations' within each Store that adequately reference a specific area to where evidence is stored. The NICHE system records such 'sub-locations' for all Temporary Stores and the Main Evidential Store, except for the Digital Data Hub Temporary Store.</p> <p>Whilst the Digital Data Hub Temporary Store does physically name specific areas in person, marked firstly by distinct corridors and then either by named boxes, shelves or</p>	Medium	<p>The Digital Hub store would benefit from having a main store location group which would be assigned to those working within the hub. This would be in addition to the temp store location which the officers and staff delivering and collecting from the unit have access to. An example is DFU Main Store, with sub locations of Artemis & DMI – Bay 1, 2, 3 etc.</p>	31 May 2025

Seized Property 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>cupboards, the NICHE system only records all evidence as being within the Digital Data Hub Temporary Store as a whole.</p> <p>Therefore, Audit were unable to verify through sample testing whether items were inaccurately recorded in the wrong 'sub-location' or were missing in their entirety, as there were a total of approximately 1000 items in the Digital Data Hub Temporary Store during Audits onsite visit.</p> <p>Audit were able to sample 15 'sub-locations' within the Store, and sought to trace from physical record to NICHE records, and noted the following exceptions:</p> <ul style="list-style-type: none"> • The location 'Artemis – 4283 Boyce', found there to be six items that were not recorded on NICHE at all. • The location 'Artemis – 1308 Robbins' found one item that was recorded as checked out to an Officer but was found in Store. • The location 'DMI – 4327 Roberts' found three items that were recorded as checked out to an Officer but were found in Store. <p>Audit were informed by the EPAT Manager that the Digital Data Hub Team utilise the property record 'Lima' to record updates as to an exhibit's current status of investigation.</p> <p>Whilst conducting the onsite visit of the Digital Data Hub Temporary Store, Audit witnessed a Digital Data Hub staff member remove an exhibit from the Store and when questioned by the EPAT Manager whether this removal was to be recorded on NICHE, such staff member responded that they only thought updates were to be recorded on Lima. Sample testing conducted at the EPAC Temporary Store further supports this, as 16/34 items missing were found to be at the Digital Data Hub.</p> <p>The Force should investigate the possibility of updating the NICHE system to adequately record all 'sub-locations' within the Digital Data Hub Temporary Store, thus aligning such record with all other Temporary Stores.</p> <p>The Force should remind Digital Data Hub Staff the importance of updating the NICHE system when removing items for investigation, as NICHE is the main evidential property record maintained for all seized property handled by Leicestershire Police.</p>	Medium	<p>Action: DI Brenton and Amie Peplow to explore a naming convention for the Digital Hub Store.</p> <p>Action: DI Brenton to explore and where appropriate deploy the use of Evidence Barcode scanners within the DFU. This will speed up the processing of the evidence in and out of the store and will ensure that Niche is accurately reflecting the exhibit's location. Meeting scheduled for January 15th 2025.</p> <p>The Digital Hub will be audited by the EPAT twice a year. Findings will be shared with the Digital Hub DI for adequate oversight and tasking.</p> <p>Action: DI Brenton to send timely reminders to the hub staff around the accurate recording within Niche.</p> <p>Action: Amie Peplow to include the Digital Hub within the EPAT's audit schedule.</p> <p><i>DI Tom Brenton – Detective Inspector Digital Hub; and, Amie Peplow – Evidence Manager</i></p>	31 May 2025

Seized Property 24/25

We have also raised three Low priority recommendations regarding:

- The Force should update its Property Management Procedure to reflect current working practices with respect to the RTO process, this will ensure staff are clearly aware of their roles and responsibilities and ensure a consistent approach is adopted.
- The Force should enhance security measures with respect to the SCIU Temporary Store, by either updating access into the Store itself via swipe card, aligning it with other Temporary Stores or storing the physical key into the Store in a more secure manner.
- The Force should remind OBIs of their responsibilities to securely store and accurately label all exhibits upon initial seizure. Non-compliance should be corrected at the next earliest opportunity (when storing the property) with the offending OBI identified and addressed appropriately.

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Statement of Responsibility

We take responsibility to the Office of the Police & Crime Commissioner (“OPCC”) for Leicestershire and Leicestershire Police (“Force”) for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management’s responsibilities for the application of sound management practices.

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