

**POLICE & CRIME  
COMMISSIONER FOR  
LEICESTERSHIRE  
JOINT AUDIT, RISK &  
ASSURANCE PANEL**

PAPER MARKED

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Report of	OFFICE OF THE POLICE AND CRIME COMMISSIONER AND OFFICE OF THE CHIEF CONSTABLE
Subject	INTERNAL AUDIT PROGRESS REPORT
Date	WEDNESDAY 14 <sup>th</sup> MAY 2025
Author :	SARAH KNOWLES, MAZARS

**Purpose of Report**

1. This report seeks to update members of the Joint Audit, Risk and Assurance Panel (JARAP) on the progress of Internal Audits 2024/25

**Recommendation**

2. The Panel is recommended to discuss the contents of the report.

**Background**

3. None

**Implications**

Financial:	There are no financial implications associated with this report
Legal:	There are no legal implications associated with this report.
Equality Impact Assessment:	There are no Equality implications associated with this report.
Risks and Impact:	There are no separate Risk implications associated with this report. Risk has been considered by the JARAP under the Terms of Reference and this is covered within the report.
Link to Police and Crime Plan:	The Progress Report is in line with the Terms of Reference of the JARAP which is a key governance and assurance mechanism for the delivery of the Police and Crime Plan.

**List of Attachments / Appendices**

Internal Audit Progress Report – May 2025

**Background Papers**

None

**Person to Contact**

Kira Knott– Tel 0116 222 2222 ext. 3307200

Email: [kira.knott@leics.pcc.police.uk](mailto:kira.knott@leics.pcc.police.uk)



Paper Marked C

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

**Joint Audit, Risk & Assurance Panel – 14 May 2025**

**Internal Audit Progress Report**

Date Prepared: April 2025

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## Disclaimer

This report (“Report”) was prepared by Forvis Mazars LLP at the request of 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.


The Report was prepared solely for the use and benefit of OPCC and Force and to the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in this report for further information about responsibilities, limitations and confidentiality.

# 01. Snapshot of Internal Audit Activity

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



■ In Planning ■ ToR Agreed ■ Fieldwork ■ Review ■ Draft Issued ■ Final Issued



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

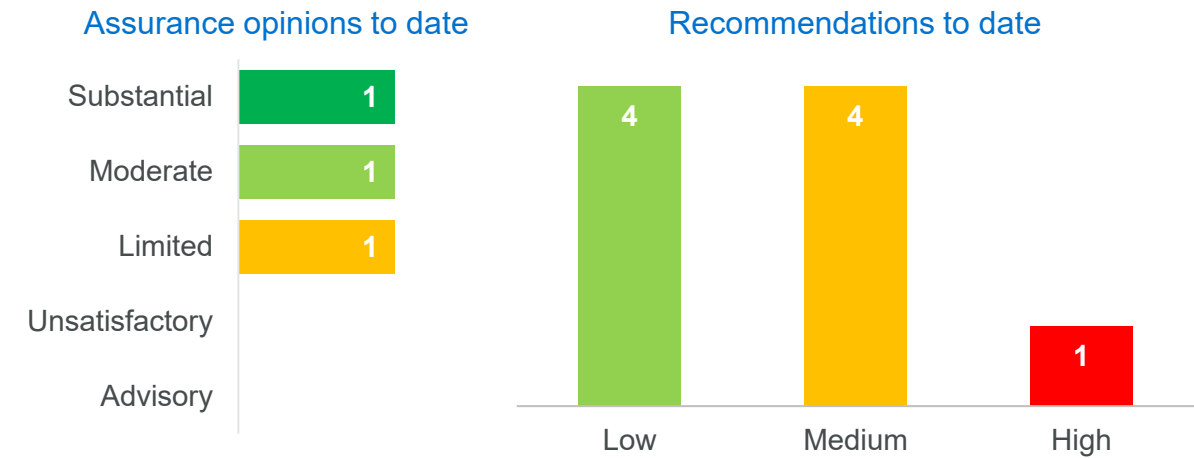
Key updates

Since our last update provided to the committee, we have issued the final report for the DV Partnership Follow Up, Partnerships and Data Quality audits. We have also issued the draft reports for the GDPR audit and have completed fieldwork for the IT – Cyber Security, Contract Management and Workforce Planning audits.

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

Since our last update provided to the committee, we have issued the final report for the EMSOU Data Governance & Security audit and have completed the fieldwork for the EMSOU Wellbeing & EDI audit.

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



## 02. Latest Reports Issued – Summary of Findings

### DV Partnership Follow Up 2024/25

#### Your One Page Summary

**Audit Objective:** to provide assurance that the Force and OPCC have implemented previous internal audit recommendations arising from the Partnerships (Domestic Violence) review in June 2023.

#### Audit rationale

##### Why the Audit is in Your 2024/25 Plan

To follow up management actions in relation to the DV Partnerships audit performed in 2022/23.

#### Analysis of follow up

The 2022/23 Partnerships (DV) Report raised four recommendations. Using our priority rating, two were 'High' priority and two were 'Medium' priority, and four were 'Low' priority. Of the four actions, we consider all four (100%) to be implemented <sup>1</sup>

Recommendation	June 2023	January 2025
	Recommendation Priority	Follow Up Outcome
End of contract arrangements	High	Implemented
Governance of partnerships	High	Implemented
Compliance with agreements	Medium	Implemented
Performance monitoring	Medium	Implemented

<sup>1</sup> Please note that the priority titles and definitions have been updated since the June 2023 report.

## 02. Latest Reports Issued – Summary of Findings

### Partnerships 2024/25

#### Your One Page Summary

**Audit Objective:** To provide assurance that the Force and OPCC have effective controls in place to ensure that Partnership Relationships are effectively managed.

Audit rationale					
<b>Why the Audit is in Your 2024/25 Plan</b> A high risk on the OPCC risk register is that partnerships fail to deliver the strategic priorities for the Commissioner.		<b>Your Strategic Risk</b> OPCC007 – Partner Relationships deteriorate as a result of a change in strategic direction. STR0292 – Violence, abuse and intimidation against women and girls OPCC040 – Wider sustainability of the Violence reduction network.		<b>Your Strategic / Tactical Objective</b> Partnerships, Collaboration and Joint Ventures	
Summary of our opinion					
<b>Substantial Opinion</b> See Appendix A1 for definitions		<b>Summary of Recommendations</b>			
<div><div>X</div></div>		<b>High Priority</b>	-	<b>Actions agreed by you</b>	N/A
		<b>Medium Priority</b>	-	<b>Overall completion</b>	N/A
		<b>Low Priority</b>	-		
Summary of findings					
<ul style="list-style-type: none"><li>✓ There are clearly set out terms of references for the Strategic Partnership Board Executive (SPB) as well as for the three sub – boards.</li><li>✓ The terms of reference outline the roles and organisations that are represented, as well as board support, meetings and reporting structures.</li></ul>		<b>Examples of good practice</b> <ul style="list-style-type: none"><li>✓ The SPB partnership delivery structure is aligned with the seven priorities that are outlined in the Police and Crime Plan 2024-29.</li><li>✓ SPB meetings are held bi-monthly with attendance from the Director of Strategy, Commissioning and Partnerships, as well as the Head of Prevention at Leicestershire Police.</li></ul>		<ul style="list-style-type: none"><li>✓ The Safer Streets 5 Oadby and Wigston project demonstrates engagement with the community, with the PCC attending events and volunteer recruitment opportunities.</li><li>✓ The OPCC ensures that partnerships remain effective through regular meetings: bimonthly meetings for safer streets and quarterly meetings for LWA.</li></ul>	

## 02. Latest Reports Issued – Summary of Findings

### Data Quality 2024/25

#### Your One Page Summary

**Audit Objective:** To provide assurance that the Force and OPCC have effective arrangements in place in respect of Data Quality and Crime Data Integrity.

#### Audit rationale

##### Why the Audit is in Your 2024/25 Plan

Data Quality is an area of concern across the force and is regularly monitored and reported against.

##### Your Strategic / Tactical Objective

Driving Efficiencies.

#### Summary of our opinion

<div>Limited Opinion</div> <div>See Appendix A1 for definitions</div>				Summary of Recommendations					
				High (Priority 1)		1	Actions agreed by you		100%
				Medium (Priority 2)		2	High Priority completion		August 2025
				Low (Priority 3)		1	Overall completion		April 2026
		X							

#### Summary of findings

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none"><li>✓ The Force has a Data Quality Strategy in place, which documents a number of key deliverables including producing data quality audit reports and improving reporting and oversight mechanisms for data quality.</li><li>✓ The Force Crime Registrar's Team reviews entries into Niche, on a monthly basis, for accuracy and report findings of crime recording compliance, on a quarterly basis to the Crime Data Integrity board.</li></ul>	<ul style="list-style-type: none"><li>• The Force does not have a programme of work or a delivery plan in place to achieve its Data Quality Strategy.</li><li>• There is a lack of segregation of duty in recording and closing incidents at the Sergeant access level and above in Niche.</li><li>• Ineffective approaches taken to using results from audits conducted into the Force's data sets for different incident areas.</li></ul>	<ul style="list-style-type: none"><li>• Lack of action to support the latest (October 2024) Data Quality Strategy with an overall programme of work or delivery plan.</li><li>• Lack of systemic controls within key systems.</li><li>• Ineffective processes and governance over audits completed by the Force into different incident areas.</li></ul>



### 03. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Internal Audit 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	Draft Issued	31-Oct-24			-	-	-	-
Budgetary Control	10	10	Review	18-Nov-24			-	-	-	-
DV Partnership Follow Up	5	5	Final Issued	02-Jan-25	May-25	Advisory	-	-	-	-
IT - Cyber Security / Digital Transformation	10	10	Review	06-Jan-25						
Partnerships	10	10	Final Issued	09-Jan-25	May-25	Substantial	-	-	-	-
Data Quality	10	10	Final Issued	27-Jan-25	May-25	Limited	4	1	2	1
Contract Management	10	10	Review	03-Mar-25			-	-	-	-
Workforce Planning	10	10	Review	17-Mar-25						
Totals	120	120					13	2	6	5

## 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	Final Issued	02-Jan-25	May-25	Substantial	2	-	1	1
EMSOU Wellbeing and EDI	10	10	Review	20-Jan-25			-	-	-	-
Totals	20	20					2	-	1	1

## 05. Key Performance Indicators

We monitor key areas of performance and delivery in line with the KPIs/Service Levels set out in our contract with OPCC and Force. Latest summary figures have been set out below:

KPI	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	67% (6 / 9)
5	Issue of final report	Within 5 working days of agreement of responses	67% (4 / 6)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	85% (11 / 13)
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	23-Jan-25	15				
Budgetary Control	23-May-24	18-Nov-24	125							
DV Partnership Follow Up	10-Dec-24	02-Jan-25	14	03-Feb-25	27-Feb-25	12	03-Mar-25	2	20-Mar-25	9
IT - Cyber Security / Digital Transformation	27-Nov-24	06-Jan-25	25							
Partnerships	18-Dec-24	09-Jan-25	13	24-Jul-25	27-Mar-25	0	31-Mar-25	2	11-Apr-25	6
Data Quality	15-Jan-25	27-Jan-25	8	01-Apr-25	01-Apr-25	0	16-Apr-25	11	23-Apr-25	3
Contract Management	20-Feb-25	03-Mar-25	7	28-Mar-25						
Workforce Planning	27-Feb-25	17-Mar-25	12							

## 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

# DV Partnership Follow Up 24/25

We have not identified any outstanding recommendations from our previous review.

## A1 Audit Information

### Agreed Audit Objective and Scope

The effectiveness of internal audit relies upon there being a robust process for establishing that audit recommendations have been implemented. The purpose of this review has been to establish whether the Force is effectively dealing with recommendations raised. The recommendations from the Partnerships (Domestic Violence) June 2023 report were reviewed during this follow up.

Our approach involved obtaining sufficient audit evidence through sample testing, observation and discussions with management and staff, in order to independently confirm the implementation of recommendations.

### Scope Limitations

In giving this assessment, it should be noted that assurance cannot be absolute. The most an Internal Audit service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control. Any testing performed was conducted on a sample basis. Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

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

## A1 Audit Information

### Agreed Audit Objective and Scope

The objectives of our audit were to assess whether Office of the Police & Crime Commissioner for Leicestershire and Leicestershire Police has in place adequate and appropriate policies, procedures and controls in relation to Business Continuity with a view to providing an opinion on the extent to which risks in this area are managed. The audit considered the following risks relating to the area under review:

- The OPCC has not carried out appropriate due diligence prior to any involvement with a partnership group.
- The OPCC has not got clearly defined governance arrangements for individual partnerships, including roles and responsibilities; risk management; decision making and reporting arrangements.
- The OPCC is not attending governance groups regarding partnerships with appropriately experienced and senior staff/officers.
- The OPCC is engaged with partnerships that are not aligned to the strategic objectives of the PCC, including the Police & Crime Plan.
- The OPCC does not engage effectively, provide appropriate funding and / or support partners.
- The OPCC does not regularly review partnership arrangements to ensure that they remain relevant, effective and objectives are being achieved.
- The OPCC does not receive regular monitoring information regarding partnership activity, including the resources input to the partnership and if value for money is being achieved.
- The OPCC does not engage with partners and potential partners, including through visits conducted by the PCC and other senior leaders, to deliver the published Police and Crime Plan.
- The OPCC is not regularly communicating, both internally and externally, about partnerships, including the ability to signpost members of the public to partners and the activity of partners.

### Scope Limitations

In giving this assessment, it should be noted that assurance cannot be absolute. The most an Internal Audit service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control. Any testing performed was conducted on a sample basis. Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.



## Data Quality 24/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>To support the achievement of the Data Quality Strategy it is important that the Force has a programme of work or a delivery plan that covers all required areas and themes needing improvement in respect of data quality. Overall, the programme can serve the purpose of tracking all activities and outcomes of work completed.</p> <p>The best performing peers not only have an overall programme in place but also have specific and key workstreams, with dedicated leads and terms of references (ToR), in place. Workstreams are operational tools to support in the delivery of the overall programme of work or delivery plan and ultimately the Data Quality Strategy.</p> <p>Governance over individual workstreams, on an operational level, and the overall programme or delivery plan, on a strategic and tactical level, is vital to ensuring accountability for the delivery of agreed actions and the achievement of the data quality strategy.</p> <p>The Head of Data Management Services and Chief Inspector (Policy &amp; Compliance) at the Force advised that the Force, whilst it has a Data Quality Strategy (October 2024), does not currently have an overall programme of work or delivery plan in place that sets out all the key themes and areas it intends to improve to support in the delivery of the Data Quality Strategy.</p> <p><b>The Force should:</b></p> <ul style="list-style-type: none"> <li>• <b>Perform an exercise to identify and agree all the key themes and areas that require improvement with respect to data quality.</b></li> <li>• <b>Create an overall programme of work or delivery plan once the above exercise has been performed.</b></li> <li>• <b>Consider creating individual operational workstreams, to support the delivery of the programme or plan, for key areas of work or systems.</b></li> <li>• <b>Establish and implement robust governance, monitoring, and reporting processes for the overall programme or delivery plan and key workstreams at the Force.</b></li> </ul>	High	<p>The Force is in the process of standing up a Data Quality Board, which will feed into the existing Digital, Data, Assurance and Compliance meeting which itself reports into the Strategic Layer Boards.</p> <p>The Data Quality board will set a delivery plan in respect of data quality and identify workstreams. We have existing data to feed this board, such as an internal data quality PowerBI dashboard, data from the funded regional NICHE data quality team, and the PND dashboard.</p> <p><i>Ch/Insp Dave Adams</i></p>	01 August 2025

## Data Quality 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>Systemic controls within key crime recording systems can support the Force in identifying issues and errors with recorded data in a timely manner and maintain data quality leading to greater confidence in performance data that is reported through governance arrangements and to the Home Office.</p> <p>At Leicestershire, Officers at the Sergeant level and above, including those acting up, are able to both record and finalise crimes directly within Niche with no segregation of duties currently present in Niche to prevent this from happening. The audit tool within Niche does allow the Force to manually identify instances where this occurs, however, the Force does not proactively and routinely report on this through its existing governance arrangements.</p> <p><b>The Force should work with the Niche national and regional working groups, in collaboration with other Forces in the region, to assess the feasibility of implementing segregation of duty and access controls to ensure Officers cannot finalise incidents opened by them.</b></p> <p><b>If this is not possible, the Force should perform regular and routine, such as quarterly, dip sampling reviews of individuals recording and closing incidents. Analysis and results of dip sampling should be reported to the appropriate governance board.</b></p>	Medium	<p>The force is aware of the ability for users, in certain circumstances, to record and file reports. In some cases, this has been a conscious business decision aimed at reducing unnecessary demand and in alignment with NPCC directives around ensuring appropriate and proportionate decision making is in place.</p> <p>However, we accept that a review of our processes to identify outliers, or abusive use, of the function needs to be undertaken, ensuring we remain accountable for the decisions we make, and that they undergo appropriate scrutiny.</p> <p>The recommendation is agreed in respect of dip sampling.</p> <p><i>Ch/Insp Dave Adams</i></p>	01 August 2025
3	<p>It is important that the Force understands the accuracy and integrity of its crime data. In the blue-light sector, it is best practice to use the Home Office Data Quality Assurance Manual, which emphasises a risk-based approach to Force's obtaining their own internal assurance over their data quality, for the review of crime data integrity and accuracy. At Leicestershire it is the responsibility of the Policy and Compliance Corporate Services Team, which includes auditors, to conduct audits over the Force's crime data alongside the Dedicated Decision Maker (DDM) team, who ensure that crime and non-crime reports adhere to Home Office Counting Rules (HOCR) and National Crime Recording Standards (NCRS).</p>	Medium	<p>There is strategic oversight at a regular crime data integrity board chaired by the DCC.</p> <p>The force continues to implement changes to our audit functions that will see progress towards the recommendations made here. Indeed, our force tracker seeks to address many of the issues that have been identified including more consistent governance at both strategic and tactical levels and record keeping. These actions are already present on our departmental delivery plans for 2025-2026. We have some reservation about the creation of a 3 year plan, because the reality is that the capacity within the team is finite, and</p>	01 April 2026

## Data Quality 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	<p>Leicestershire has an Audit Schedule and Risk Matrix 2025 spreadsheet in place which covers different audit areas categorised by themes, such as Behavioural Crime data, Hate Incidents data, and Anti-Social Behaviour (ASB) data. However, we note that Leicestershire currently engages in a one-year audit schedule cycle which may be ineffective in establishing long term issues and trends that require resolving and does not support effective medium to long term audit planning arrangements.</p> <p>Accompanying the Audit Schedule and Risk Matrix 2025 spreadsheet, Leicestershire has a Recommendation Tracker to track recommendations raised from completed audits. The Tracker includes columns for the recommendation detail, audit the recommendation came from, owner, governance group, delivery plan and progress (RAG) rated. Our review of the Tracker found that it did not include a defined target date column for completion of recommendations.</p> <p>Additionally, we reviewed a sample of three completed Audit Reports at the Force (ASB, Contact Management Department (CMD), Child Abuse Investigation Unit (CAIU)) to assess if all the recommendations raised from these audits were on the Tracker and the Tracker was complete with required details with regards to the recommendations raised from these audits. We found the following:</p> <p><b>ASB Audit Report (Total of 14 recommendations raised):</b></p> <ul style="list-style-type: none"> <li>• Three recommendations did not have a governance group identified.</li> <li>• Four recommendations did not have a delivery plan identified.</li> </ul> <p><b>CMD Audit Report (Total of four recommendations raised):</b></p> <ul style="list-style-type: none"> <li>• None of the four recommendations were on the Tracker.</li> </ul> <p><b>CAIU Audit Report (Total of 12 recommendations raised):</b></p> <ul style="list-style-type: none"> <li>• None of the 12 recommendations had an owner, governance group, delivery plan or progress rating listed.</li> </ul> <p>We were also not provided with evidence at the time of the audit which demonstrated that Audit Reports are formally discussed, and recommendations monitored at appropriate Force governance groups.</p>	Medium	<p>we need to have the ability to respond to identified thematic issues throughout the course of a cycle. The force does have a structure for addition and review of the audit schedule, but we will give assurance that we will review our current approach in line with the recommendation before a final decision is made.</p> <p>Recommendations 2 and 3 are agreed.</p> <p><i>Ch/Insp Dave Adams</i></p>	01 April 2026

## Data Quality 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	<p>The Chief Inspector (Policy &amp; Compliance) advised that the Force is in the process of creating a new Force-wide recommendation tracker to monitor all the recommendations raised from agencies, including Internal Auditors. We were provided with the draft Force Tracker and confirmed it includes columns for key details, such as risk rating of recommendations, status of recommendation, completion target date, progress updates, delivery plan, evidence to support closure and governance board.</p> <p><b>The Force should:</b></p> <ul style="list-style-type: none"><li>• <b>Develop a medium to long term Audit Schedule, which covers a sufficient period, such as three years, to enable better understanding of trends, consistent data quality failings and establish more effective recommendations which tackle the root causes of issues found in audits. This will also improve the planning process for future audits.</b></li><li>• <b>Implement the newly drafted Force Tracker and communicate its implementation to relevant staff at the Force.</b></li><li>• <b>Create an effective and documented governance structure, which has a synchronised link between Audit Reports, management responses, Force Tracker, and department progress updates to ensure there is accountability for the implementation of recommendations raised in Audit Reports.</b></li></ul>	Medium		01 April 2026

We have also raised one Low priority recommendations regarding:

- The Force should agree and finalise the Data Quality ToR and ensure it is periodically reviewed and updated for accuracy.

# A2

## Navigating the Updated IIA's Global Internal Audit Standards

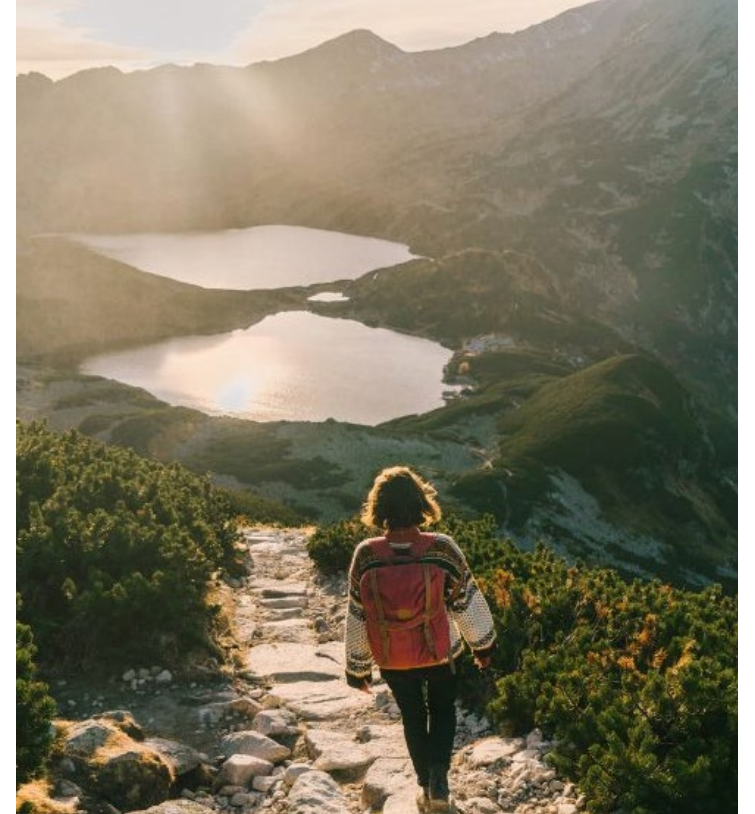
## 04 Navigating the Updated IIA's Global Internal Audit Standards

### Introduction

in 2024, the IIA's International Internal Audit Standards Board released the 2024 Global Internal Audit Standards, which from January 9, 2025 replaced the 2017 International Standards for the Professional Practice of Internal Auditing. In December 2024 CIPFA published its Application note on Global Internal Audit Standards in the UK Public Sector.

The following slides will provide an overview of:

- The key changes to Domains III, IV and V.
- How the Global Internal Audit Standards affect the public sector and have been interpreted by CIPFA within its Application Note
- Mapping out the internal audit function for tomorrow



## 04 Navigating the Updated IIA's Global Internal Audit Standards (continued)

### Overview of key changes to the Standards

#### Domain III - Governing the IA Function

- The updated Standards bring enhanced descriptions of expected roles and responsibilities between the board, internal audit function, and CAE.
- **ACTION:** The OPCC should review these newly created essential conditions and compare them to current organisation practices to identify gaps.

NB the Standards provide a process for identifying and discussing these gaps and process for deeming conditions unnecessary.

- Internal audit mandate - defines why internal audit exists within the organisation and specifies its authority, role, responsibilities as granted by the board, or applicable laws and/or regulations.
- **ACTION:** The OPCC should ensure that the Assurance Committee and Senior Management Team have a thorough and aligned understanding of internal audit's mandate and this is recorded in the charter.

#### Domain IV – Managing Internal Audit

- Standard 9.2 now requires the internal audit function to have formally documented long-range strategic plans beyond the year-over-year completion of internal audit workplans.
- **ACTION** The OPCC should ensure that the internal audit strategy document has been reviewed by the Assurance Committee the board and senior management.
- Standard 9.5 requires that internal audit functions must coordinate with internal and external assurance providers. The new requirements require the CAE to raise applicable concerns with senior management and, if necessary, the board, if the internal audit function is unable to achieve an appropriate level of coordination.
- **ACTION** The OPCC should work with its Internal audit function to leverage the work of other assurance providers, to improve efficiency and effectiveness of the organisation's governance, risk management, and control activities.

#### Domain V – Performing Internal Audit Function

- This domain prioritises efficiency, consistency, and quality by compelling functions to leverage a unified framework for both assurance and advisory services.



# 04 Navigating the Updated IIA's Global Internal Audit Standards (continued)

## How the Global Internal Audit Standards affect the public sector – a CIPFA consultation

The new Global Internal Audit Standards (GIAS) are the biggest change to how Internal Audit (IA) functions operate in over ten years. These changes will have different interpretations across different sectors and will impact the public sector in a number of ways. All internal auditors must confirm adherence to the Application Note as well as the GIAS. This includes External Quality Assessors (EQA) when reporting the outcome of their reviews. This means public sector IA functions will need to consider whether their arrangements for EQA meet the updated requirements. Alongside these the Nolan Seven Principles of Public life should be conformed to and value for money considered.

### Resourcing

GIAS requires the Chief Audit Executive (CAE) to evaluate whether resources are sufficient to fulfil the IA mandate and charter (8.2). The section of the GIAS relating to 'Applying the GIAS in the Public Sector' acknowledges that in some public sector organisations, boards are not given authority over the budget for IA.

The Application Note provides clarity by interpreting that the CAE must set out in the Charter the alternative approaches applied to the IA service.

Additionally, CAE will not be expected to conform to 10.1 to 10.3 (Financial, Human and Technological Resource Management, where they are unable to develop a discrete resource plan for IA services. However, the CAE is still expected to communicate any impact of insufficient resourcing to the board.

**ACTION:** Review the Internal Audit Charter to ensure it is still fit for purpose.

### Overall conclusions

GIAS requires the CAE to make conclusions on the risk management, governance and internal control effectiveness (11.3).

The Application Note provides additional guidance that, while public sector CAEs are required to conclude annually, this does not mean that planning must be conducted annually.

However, where planning is conducted annually, the CAE must ensure senior management and board understand that planning supports an annual conclusion.

**ACTION:** Ensure the Internal Audit Plan is concluded annually and appropriate planning is undertaken.

### Chief Audit Executive (CAE) Qualifications

Standard 7.2 outlines the requirements for the CAE in relation to qualifications and competencies.

The Application Note outlines the key qualifications and experience a CAE requires, however, it also notes that challenges in recruitment may mean all the characteristics outlined may not be achievable in the public sector.

Where this is the case, the Charter should provide clarification of alternative arrangements for accessing appropriate IA professional and organisationally relevant expertise in an interim period until the CAE can obtain all characteristics for themselves.

**ACTION:** Ensure the CAE is appropriately qualified and competent and meet the required characteristics.

### Independent Assessors

The GIAS states the requirements for selecting an independent assessor or team, and that the CAE must ensure that at least one person holds an active Certified IA designation (8.4).

For the public sector, the Application Note provides an interpretation that this is replaced with a requirement for at least one person to have the characteristics required under CAE qualifications. This may mean that public sector CAEs will need to undertake further checks on assessors' qualifications and experience.

**ACTION:** Ensure that external quality assessors are suitably qualified and review results of EQA undertaken.



# A3

Thought Leadership and Sector Reporting

## 06. Thought Leadership



As local authorities continue to grapple with risks exacerbated by financial challenges, the pressure facing the public sector as a whole is becoming more pronounced. The role of internal audit in holding organisations accountable and challenging risk management practices is more crucial than ever as local authorities strive to navigate new risks, including those tied to data, AI, and ongoing recruitment retention crises.

To download the full report, click on the image or ask your internal audit lead.

## 06. Thought Leadership



The public and social sector is grappling with a perfect storm of economic pressures, workforce shortages, and rising demand for services. As a result, many are feeling the weight of uncertainty.

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# Contact

## Forvis Mazars

### David Hoose

Partner

Tel: +44 7552 007 708

david.hoose@mazars.co.uk

### Sarah Knowles

Internal Audit Manager

Tel: +44 7917 084 604

sarah.knowles@mazars.co.uk

### 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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