

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

PAPER MARKED

C

Report of	OFFICE OF THE POLICE AND CRIME COMMISSIONER AND OFFICE OF THE CHIEF CONSTABLE
Subject	INTERNAL AUDIT PROGRESS REPORT
Date	WEDNESDAY 27 <sup>th</sup> AUGUST
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 2025/26

**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 – AUGUST 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)



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

**Joint Audit, Risk & Assurance Panel – 27 August 2025**

**Internal Audit Progress Report**

Date Prepared: August 2025

# Contents

- 01** Snapshot of Internal Audit Activity
- 02** Latest Reports Issued – Summary of Findings
- 03** Overview of Internal Audit Plan 2025/26
- 04** Overview of Collaboration Plan 2025/26
- 05** Key Performance Indicators 2025/26
- 06** Definitions of Assurance Levels and Recommendation Priority Levels
- A1** Latest Reports Issued – Detailed Findings

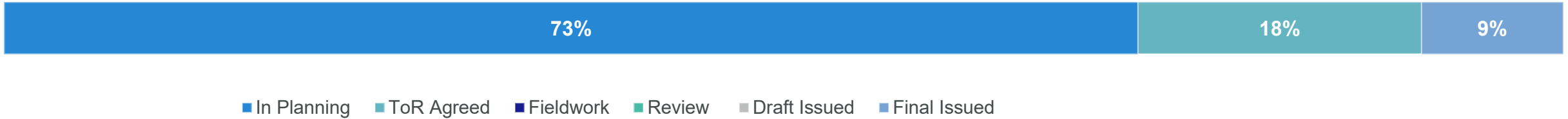
## Disclaimer


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 2025/26 Internal Audit Plan (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

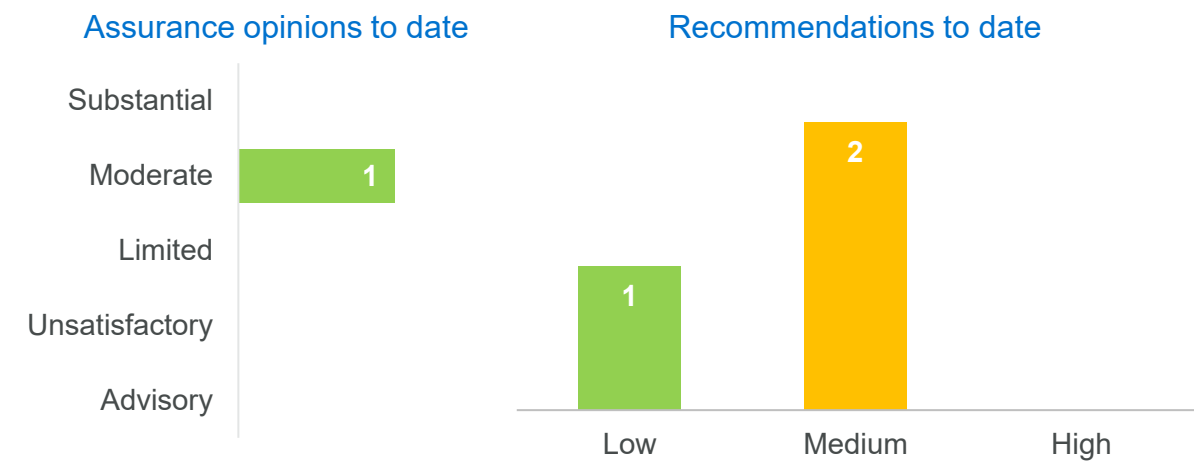
**Key updates**

Since our last update provided to the committee, we have issued the final report for Custody Governance, Core Financials, GDPR, Budgetary Controls, IT – Cyber Security / Digital Transformation, Contract Management and Workforce Planning.

Since we presented the 2025/26 plan to the committee, we have issued the final report for the Complaints Management audit and have agreed Terms of References for the Estates Compliance and Force GDPR audits. We continue to plan and scope the audit for the remainder of the plan. 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 Wellbeing & EDI audit.

Since we presented the 2025/26 plan to the Regional CFO/FDs Board, fieldwork is ongoing for the EMOSU POCA Income audit and we continue to plan and scope the audit for the remainder of the plan. An overview of the Collaboration Plan can be found in **Section 4**.



# 02. Latest Reports Issued – Summary of Findings

## Custody Governance 2024/25

### Your One Page Summary

**Audit Objective:** To provide assurance that the Force and OPCC have effective arrangements in place to ensure that custody governance is effectively managed.

Audit rationale						
<b>Why the Audit is in Your 2024/25 Plan</b>			<b>Your Strategic / Tactical Objective</b>			
To provide assurance that the Force's controls relating to women, children and vulnerable persons in custody meets standards and best practice.			Curbing Violent Crime			
Summary of our opinion						
<div>Limited Opinion See Appendix A1 for definitions</div>			Summary of Recommendations			
			High Priority	-	Actions agreed by you	100%
			Medium Priority	5	High Priority completion	N/A
			Low Priority	2	Overall completion	September 2025
Summary of findings						

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none"><li>✓ The Force has up to date and comprehensive procedures in place, such as the Custody Procedures, last updated in February 2024.</li><li>✓ From review of a sample of 12 women and 10 children detainees, we found that regular monitoring and cell visits to the detainee took place, and that health and risk assessments were carried out for the detainees upon being brought into custody.</li><li>✓ Mitie produces regular contract performance reports for the Force, and we were provided with reports for April, May and June 2024.</li><li>✓ The Force recently introduced the Custody Detention Scrutiny Panel (CDSP) in May 2024, which is responsible for reviewing custody records.</li></ul>	<ul style="list-style-type: none"><li>• From our review of a sample of 12 women and 10 children in custody, we identified inconsistencies in the pre-release risk assessments in 4/12 and 1/10 cases.</li><li>• Appropriate adults were provided to detainees who needed them, but in 2/10 cases of children in custody, delays were noted in the provision of the appropriate adult.</li><li>• From review of the sample of 12 women detainees, in 4/12 cases it was not clearly recorded whether a female staff member was assigned to them.</li><li>• Review of a sample of 10 child detainee custody records found that handcuffs were used in 5/10 cases however use of force forms were not completed.</li></ul>	<ul style="list-style-type: none"><li>• Custody staff under significant time pressure and facing high workloads.</li><li>• Lack of clear and detailed procedure for completing risk assessments to an appropriate standard.</li><li>• Lack of availability of appropriate adults and female staff members.</li><li>• Insufficient capacity for separate women's and children's custody facilities.</li><li>• Lack of local authority accommodation and failure of local authority to meet statutory duties under the Children Act 1989.</li><li>• Staff unaware of statutory duties of local authorities.</li></ul>

# 02. Latest Reports Issued – Summary of Findings

## Core Financials 2024/25

### Your One Page Summary

**Audit Objective:** To provide assurance that the risks associated with Core Financials are being effectively managed by the Force and OPCC.

Audit rationale					
Why the Audit is in Your 2024/25 Plan		Your Strategic Risk		Your Strategic / Tactical Objective	
To provide assurance with regards the adequacy and effectiveness of the systems of internal control in operation to manage the core financials systems.		STR0278 / OPCC031 – The Financial Challenge – 2022/23-2025/26		Governance and Accountability	
Summary of our opinion					
<div>Substantial Opinion</div> <div>See Appendix A1 for definitions</div>		<div>Summary of Recommendations</div>			
<div>X</div> <div></div> <div></div> <div></div>		High Priority	-	Actions agreed by you	100%
		Medium Priority	-	Overall completion	February 2025
		Low Priority	1		
Summary of findings					
Examples of good practice		<div>✓</div> Feeder system reconciliations for June and July 2024 were completed promptly and appropriately reviewed.		Highest Priority Findings	
<div>✓</div> Audit testing confirmed a sample of 10 sales invoices were documented on Agresso, with supporting documentation provided.		<div>✓</div> Audit testing of 10 expenses and 10 overtime claims confirmed they were appropriately processed and approved on CMS, in line with the Expenses Manual and Overtime Regulations.		<div>•</div> No evidence of chasing aged debts.	
<div>✓</div> The Assistant Accountant performs quarterly Agresso user access audits, and quarterly checks of supplier bank details on Agresso.				Key Root Causes	
				<div>•</div> The staff member responsible for chasing the debt did not leave any notes on Agresso.	
Direction of travel					
Previous Audit		Direction of Travel		Recurring Findings	
April 2024		↔ Previous opinion: Substantial		<div>•</div> N/A	

# 02. Latest Reports Issued – Summary of Findings

## GDPR 2024/25

### Your One Page Summary

**Audit Objective:** To assess the design and effectiveness of the control framework in place for GDPR and data protection within the OPCC.

Audit rationale															
<b>Why the Audit is in Your 2024/25 Plan</b> GDPR compliance is a key compliance risk, with a self-assessment undertaken in Summer 2024 identifying a number of actions required to meet ICO expectations.		<b>Your Strategic Risk</b> OPCC014 - Failure to meet the General Data Protection Regulations													
<b>Your Strategic / Tactical Objective</b> Governance and Accountability															
Summary of our opinion															
<div>Unsatisfactory Opinion</div> <div>See Appendix A2 for definitions</div>		<div>Summary of Recommendations</div> <table><tr><td>High (Priority 1)</td><td>4</td></tr><tr><td>Medium (Priority 2)</td><td>-</td></tr><tr><td>Low (Priority 3)</td><td>3</td></tr></table> <table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>High Priority completion</td><td>March 2026</td></tr><tr><td>Overall completion</td><td>March 2026</td></tr></table>		High (Priority 1)	4	Medium (Priority 2)	-	Low (Priority 3)	3	Actions agreed by you	100%	High Priority completion	March 2026	Overall completion	March 2026
High (Priority 1)	4														
Medium (Priority 2)	-														
Low (Priority 3)	3														
Actions agreed by you	100%														
High Priority completion	March 2026														
Overall completion	March 2026														
<div><div></div><div></div><div></div><div>X</div></div>															
Summary of findings															

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none"><li>✓ Roles and responsibilities related to data security have been clearly defined, including the role of the Senior Information Risk Officer (SIRO). This role is undertaken by the Chief Executive Officer.</li><li>✓ Responsibilities of data protection roles, such as SIRO and Data Protection Officer are clearly outlined within job descriptions.</li></ul>	<ul style="list-style-type: none"><li>• The OPCC has combined its Register of Processing Activity (ROPA) and Information Asset Register (IAR) into one Product Matrix, which has not been audited, as per the OPCC's self-review.</li><li>• The OPCC lacks controls to ensure data is held in accordance with retention schedules and Data protection Requirements.</li><li>• Locations where data is stored are unrestricted, are inappropriately used or do not follow the OPCC's filing convention.</li></ul>	<ul style="list-style-type: none"><li>• Lack of resource has led to an outdated Product Matrix.</li><li>• Lack of awareness of best practice in this area.</li><li>• Inaccuracies in the Product Matrix inhibit the ability to appropriately monitor data retention.</li><li>• Data has been moved across multiple file management systems.</li></ul>

# 02. Latest Reports Issued – Summary of Findings

## Budgetary Control 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 budget for 2024/25.

Audit rationale						
Why the Audit is in Your 2024/25 Plan			Your Strategic / Tactical Objective			
To provide assurance with regards to the robustness of the budget control processes and the identification, monitoring and reporting on saving plans.			Governance and Accountability			
Summary of our opinion						
<div>Substantial Opinion</div> <div>See Appendix A1 for definitions</div>			Summary of Recommendations			
			High Priority	-	Actions agreed by you	100%
			Medium Priority	1	High Priority completion	N/A
			Low Priority	-	Overall completion	May 2025
Summary of findings						

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none"><li>✓ A Budget Build Plan 2024/25 has been produced, which provides guidance to the finance team and budget holders on the approach to budget setting and key risks and areas for consideration, as well as roles and responsibilities.</li><li>✓ A checklist of budget templates / mini models is maintained, keeping track of the dates that budgets have been loaded into Agresso and when they were circulated to the relevant budget holder.</li><li>✓ Budget monitoring reports are sent to budget holders on a monthly basis, and we confirmed this for a sample of 7 budgets.</li></ul>	<ul style="list-style-type: none"><li>• We selected a sample of 5 virements that should be approved by the PCC and / or PCC CFO and found that 4/5 have not yet been approved.</li><li>• We also selected a sample of 5 virements that should be approved by the CC CFO and found that the performance file for October has not yet been signed off.</li></ul>	<ul style="list-style-type: none"><li>• Competing priorities in delivering work leading to virements requiring CC CFO approval not being reviewed in a timely manner.</li><li>• Change of format for PCC and PCC CFO approvals introduced mid-year for all virements increased the workload for preparation, submission and approval of virements, therefore creating a backlog.</li></ul>

[Redacted]

[Redacted]

Your One Page Summary

[Redacted]

# 02. Latest Reports Issued – Summary of Findings

## Contract Management 2024/25

### Your One Page Summary

**Audit Objective:** To assess the design and effectiveness of the control framework for contract management within the Force / OPCC.

Audit rationale					
Why the Audit is in Your 2024/25 Plan		Your Strategic / Tactical Objective			
Significant area of spend for the Force / OPCC.		Commissioning and Partnership			
Summary of our opinion					
<div>Moderate Opinion</div> <div>See Appendix A2 for definitions</div>		Summary of Recommendations			
		High (Priority 1)	-	Actions agreed by you	100%
		Medium (Priority 2)	3	High Priority completion	N/A
		Low (Priority 3)	1	Overall completion	August 2025
Summary of findings					

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none"><li>✓ Contract Management policy in place which clearly outlines the responsibility of contract holders.</li><li>✓ Contract register is complete and available on SharePoint.</li><li>✓ We selected a sample of 10 live contracts and found regular performance meetings and management information was available, where applicable.</li></ul>	<ul style="list-style-type: none"><li>• Non-purchase order list not evidenced during audit.</li><li>• Training has not been provided to budget holders since February 2023.</li><li>• From a sample of five extensions, we noted one where there was a lack of clear rationale.</li><li>• Contract Management Policy has not been updated to reflect new requirements of the Procurement Act.</li></ul>	<ul style="list-style-type: none"><li>• Continuation of legacy practices.</li><li>• Lack of resourcing within the team to update policies or provide training.</li></ul>

# 02. Latest Reports Issued – Summary of Findings

## Workforce Planning 2024/25

### Your One Page Summary

**Audit Objective:** To assess the design and effectiveness of the control framework for Workforce Planning within the Force and OPCC.

Audit rationale																
<b>Why the Audit is in Your 2024/25 Plan</b> The Force and OPCC are facing increasing risks associated with a changing workforce. The scope of this review will focus on the following areas: Governance, Recruitment, Succession Planning and Talent Management.		<b>Your Strategic Risk</b> STR0383 – Lack of PIP 2 detectives OPCC070 – Single Source of Failure – Chief Finance Officer		<b>Your Strategic / Tactical Objective</b> Protecting our Personnel												
Summary of our opinion																
<div>Substantial Opinion</div> <div>See Appendix A1 for definitions</div>		<div>Summary of Recommendations</div> <table><tr><td>High (Priority 1)</td><td>-</td><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Medium (Priority 2)</td><td>1</td><td>High Priority completion</td><td>N/A</td></tr><tr><td>Low (Priority 3)</td><td>-</td><td>Overall completion</td><td>October 2025</td></tr></table>			High (Priority 1)	-	Actions agreed by you	100%	Medium (Priority 2)	1	High Priority completion	N/A	Low (Priority 3)	-	Overall completion	October 2025
High (Priority 1)	-	Actions agreed by you	100%													
Medium (Priority 2)	1	High Priority completion	N/A													
Low (Priority 3)	-	Overall completion	October 2025													
<div>X</div>																
Summary of findings																
<b>Examples of good practice</b> <ul style="list-style-type: none"><li>✓ Governance arrangements for Workforce Planning are clearly defined including roles and responsibilities, risk management and decision-making processes.</li><li>✓ The Force runs a variety of different talent programmes which are linked to key risks both within the organisation and wider policing sector.</li></ul>		<b>Highest Priority Findings</b> <ul style="list-style-type: none"><li>• The Force has not completed a mapping exercise to identify key roles within the organisation.</li></ul>		<b>Key root causes</b> <ul style="list-style-type: none"><li>• Lack of ownership due to staffing issues.</li></ul>												
Direction of travel																
<b>Previous Audit</b> June 2023		<div>⬆️</div> <b>Direction of Travel</b> Previous Opinion: Moderate		<b>Recurring Findings</b> <ul style="list-style-type: none"><li>• Key roles mapping has not been completed at the Force.</li></ul>												

# 02. Latest Reports Issued – Summary of Findings

## EMSOU Wellbeing & EDI 2024/25

### Your One Page Summary

**Audit Objective:** to assess the design and effectiveness of the control framework for managing Wellbeing & EDI at the OPCCs and OPFCC.

#### Audit rationale

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

To assess the control framework at the Unit to support officer and staff wellbeing, including a review of controls and action plans in place regarding the Equality, Diversity and Inclusivity (EDI) of the Unit's workforce.

#### Summary of our opinion

Moderate Opinion				Summary of Recommendations			
See Appendix A1 for definitions				High Priority	-	Actions agreed by you	100%
				Medium Priority	2	High Priority completion	N/A
				Low Priority	2	Overall completion	March 2026

#### Summary of findings

Examples of good practice	Highest Priority Findings	Key root causes
<div>✓ EMSOU (the 'Unit') has a People Board in place which acts as the main governance structure to oversee wellbeing and EDI. Heads of Department are required attendees to ensure leadership across the Unit is engaged and made aware of updates.</div> <div>✓ The Unit undertakes an annual exercise, the CTPEM Maturity Measurement, to benchmark and self-assess its performance with respect to EDI and wellbeing to identify and implement best practice.</div>	<div>• The Unit does not maintain sufficient oversight of the implementation status of actions within the People Strategy.</div> <div>• The Unit lacks a clear understanding of its workforce demographics due to a high rate of nil responses.</div>	<div>• Absence of a formal action tracker.</div> <div>• The Unit is unable to directly access three of the five Forces' workforce data.</div>

#### Direction of travel


Previous Audit	Direction of Travel
May 2022	⬆ Previous Opinion: Limited

# 02. Latest Reports Issued – Summary of Findings

## Complaints Management 2025/26

### Your One Page Summary

**Audit Objective:** To assess the design and effectiveness of the control framework that the Force and OPCC have in place regarding Complaints Management.

Audit rationale					
<b>Why the Audit is in Your 2025/26 Plan</b> Following the change in regulations regarding the requirement for a Legally Qualified Chair, this audit will assess the design and effectiveness of the control framework for complaints management arrangements in place within the OPCC and Force.		<b>Your Strategic Risk</b> STR0448 – YoY increase in complaints.		<b>Your Strategic / Tactical Objective</b> Delivering for Victims and Witnesses – Scrutiny and Legitimacy	
Summary of our opinion					
Moderate Opinion See Appendix A1 for definitions		Summary of Recommendations			
<div><div></div><div>X</div><div></div><div></div></div>		High (Priority 1)	-	Actions agreed by you	100%
		Medium (Priority 2)	2	High Priority completion	N/A
		Low (Priority 3)	1	Overall completion	August 2025
Summary of findings					
<b>Examples of good practice</b> <ul style="list-style-type: none"><li>✓ We confirmed for a sample of 20 closed complaints that a Closure Letter and Complaint Handler Action Plan (where relevant) was issued to complainants and retained by the Force on the Centurion system.</li><li>✓ Robust performance information is circulated on a regular basis to both Force and OPCC forums to allow for sufficient oversight of complaints management performance.</li></ul>		<b>Highest Priority Findings</b> <ul style="list-style-type: none"><li>• Updates were not provided to complainants in line with IOPC best practice of 28 days in 3/26 cases.</li><li>• Specific complaint handler details were not provided to complainants in 1/26 cases.</li></ul>		<b>Key root causes</b> <ul style="list-style-type: none"><li>• Complaint Handler workload pressures.</li></ul>	
Direction of travel					
<b>Previous Audit</b> September 2022		<b>Direction of Travel</b>  Previous Opinion: Moderate		<b>Recurring Findings</b> <ul style="list-style-type: none"><li>• Updates are not always provided to complainants on a timely basis</li></ul>	

### 03. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Internal Audit Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
Complaints Management	10	10	Final Issued	18-Jun-25	Aug-25	Moderate	3	-	2	1
Estates Compliance	10	10	ToR Agreed	08-Aug-25			-	-	-	-
Force GDPR	10	10	ToR Agreed	11-Aug-25			-	-	-	-
Redundancy Lessons Learnt	10	10	In Planning	04-Sep-25			-	-	-	-
Fleet Management	10	10	In Planning	15-Sep-25			-	-	-	-
Core Financials	15	15	In Planning	18-Sep-25			-	-	-	-
Talent Development	10	10	In Planning	18-Sep-25			-	-	-	-
IT - IT Audit	15	15	In Planning	03-Nov-25			-	-	-	-
Governance	10	10	In Planning	12-Jan-26			-	-	-	-
Environmental Sustainability	10	10	In Planning	29-Jan-26			-	-	-	-
Business Continuity Follow Up	5	5	In Planning	10-Feb-26			-	-	-	-
Totals	115	115					3	-	2	1

## 04. Overview of Collaboration Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Collaboration Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
EMSOU POCA Income	10	10	Fieldwork	21-Jul-25			-	-	-	-
EMSOU Forensics Accreditation	10	10	In Planning	16-Oct-25			-	-	-	-
Totals	20	20					-	-	-	-

## 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 2025
2	Annual Operational and Strategic Plans to the JARAP	As agreed with the Client Officer	May 2025
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	100% (1 / 1)
5	Issue of final report	Within 5 working days of agreement of responses	100% (1 / 1)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	67% (2 / 3)
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	None received to date

## 05. Key Performance Indicators 2025/26 (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)
Complaints Management	10-Jun-25	18-Jun-25	6	30-Jul-25	30-Jul-25	0	05-Aug-25	4	07-Aug-25	2
Estates Compliance	17-Jul-25	08-Aug-25	16							
Force GDPR	24-Apr-25	11-Aug-25	75							
Redundancy Lessons Learnt		04-Sep-25								
Fleet Management		15-Sep-25								
Core Financials		18-Sep-25								
Talent Development		18-Sep-25								
IT - IT Audit		03-Nov-25								
Governance		12-Jan-26								
Environmental Sustainability		29-Jan-26								
Business Continuity Follow Up		10-Feb-26								

## 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

# Custody Governance 24/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>According to the Force’s Custody Procedures and the College of Policing’s Authorised Professional Practice (APP) on detention and custody risk assessments, when making the decision to release or transfer a detainee, the custody officers should complete a pre-release risk assessment. Custody officers may also decide whether there is any further action that can be taken to support detainees upon release, such as referrals to social care, healthcare, or charitable organisations.</p> <p>We reviewed custody records for a sample of 12 women and 10 children detainees and found that in all cases, a pre-release risk assessment had been undertaken and was documented within the detainee’s custody record. However, we found that pre-release risk assessments were inconsistently completed and sometimes did not reflect the full custody record of the detainee:</p> <p><u>Women</u></p> <p>In 4/12 cases we found the following:</p> <ul style="list-style-type: none"><li>• In one case related to a domestic dispute, the pre-release risk assessment stated that the detainee was at no risk of attack from others. However, the custody record notes that the detainee had abrasions and the detainee’s partner was also brought into custody at the same time for the same incident.</li><li>• In one case the pre-release risk assessment noted no potential vulnerabilities although the custody records noted mental health issues and previous selfharm.</li><li>• In one case the detainee was initially noted as vulnerable in the custody record, however the pre-release risk assessment noted that they were not vulnerable.</li><li>• In one case the pre-release risk assessment stated that there were no drug or alcohol issues, however the custody record showed that the detainee was withdrawing from drugs during custody and received medical assistance for this.</li></ul>	Medium	<p>Action agreed but dependent on ability to build different risk assessment into process in Niche and therefore potentially regional agreement.</p> <p><i>Insp. Mistry – Custody Children &amp; Females; and, Sgt. Gosling – Custody Trainer TLA</i></p>	01 April 2025

## Custody Governance 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p><u>Children</u></p> <p>In 1/10 cases we noted an inconsistency in the pre-release risk assessment, where it stated that there were no vulnerabilities although the detainee was a child and is considered vulnerable.</p> <p>Generally, we noted that the pre-release risk assessments could include more detail, for example, the section asking whether any controls have been put in place to address risks was rarely completed, and it was rarely noted how the detainee was going to get home.</p> <p>Overall, we found that our findings are similar to the findings raised by the HMICFRS and HMI Prisons Joint Inspection of Police Custody (2020) at Leicestershire, where it was noted that pre-release risk assessments 'lacked detail' and 'often did not fully reflect what we had seen'.</p> <p><b>A separate risk assessment procedure should be developed, including clearer and more detailed guidelines on the factors that must be considered for each section of the pre-release risk assessments.</b></p> <p><b>Additional training for custody staff should then be developed and undertaken on how to complete pre-release risk assessments for custody officers and staff.</b></p>	Medium		01 April 2025
2	<p>According to the Force's Custody Procedures and the Police and Criminal Evidence Act 1984 (PACE), an appropriate adult should be called to the station as soon as practicable whenever a child or vulnerable person has been detained in custody. The initial medical and risk assessments undertaken by the Force aim to identify whether an appropriate adult is necessary, for children, an appropriate adult should be provided in all cases such as to be present when the detainee is read their rights. For children, the appropriate adult may be their parent or guardian, however the Force also engages with The Appropriate Adult Service (TAAS) to provide appropriate adults.</p>		<p>We have contacted the NPCC and they are not willing to put a time on how long it would take to contact an AA. They stress it is important to get the right AA even if it takes longer and that there are too many variables to determine what a good time is. (full email from NPCC SO Simon Barnes if required).</p> <p>However, while the NPCC is not supporting a time limit on the time taken to contact a parent or a rep from the Appropriate Adult services, the following is in the latest Custody Procedure-</p>	01 September 2025

## Custody Governance 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>We reviewed custody records for a sample of 10 children detainees and found that in all cases an appropriate adult was provided and was present when the detainee was read their rights and entitlements, such as the right to speak to a solicitor. However, we found that in 2/10 cases, there were delays to the provision of the appropriate adult:</p> <ul style="list-style-type: none"> <li>In one case the child's rights were initially read at 17:00, but then not in the presence of the appropriate adult until 22:00</li> <li>In another case the child's rights were initially read at 18:00, but then not in the presence of the appropriate adult until 22:00</li> </ul> <p>Management information is maintained through quarterly and weekly dip samples of custody information. We have reviewed this and noted that in the quarterly report for Q3 2023-24 (01/10/2023 – 03/12/2023), there was a 92% provision of appropriate adults to juveniles and an 82% provision of appropriate adults to vulnerable adults. This scoring identified high rates of appropriate adults being recorded on custody records for children (84 of 85 records – 99%), however it also highlighted a low number of interviews being carried out (7 of 85) and a lower attendance of appropriate adults attending samples (52 of 62 records – 84%) and disposals (69 of 82 records – 84%), potentially highlighting issues with attendance and/or timeliness. Similar findings were identified with vulnerable adults with 91 of 92 (99%) records linked with an appropriate adult, 14 records indicating an interview being carried out with an appropriate adult attending 12 (86%) and an appropriate adult attending 79% of samples (46 of 58) and 69% of disposals (63 of 91). The Youth Justice Board (2014) case management guidance stipulates that the appropriate adult should be in attendance within two hours of the initial request being placed. We have reviewed the data behind the last three weeks of dip sampling (24/02/2025 – 16/03/2025) to assess the timeliness of the provision. From the four cases identified, we found that two detainees waited over 12 hours for an appropriate adult to be called and up to four hours for them to arrive. This is a long time to be in</p>		<p>All detainees under 18 years of age must be supported by an appropriate adult. Initial contact with a parent or guardian should be made as soon as practicable after the detainee arrives in custody, irrespective of whether they will subsequently act as their appropriate adult (intimation of arrest cannot be delayed). An appropriate adult can attend the suite at any time and should be allowed access to the person they are supporting. A person should be treated as being under 18 if they appear to be so and there is no clear evidence to the contrary (see section 2.20.2 Appropriate Adults and PACE Code C paragraph 1.5). Consideration should be given to having the detainee's age assessed by social services/HCP where they appear to be older than they claim. This is particularly so where the detainee may be in the UK unlawfully as there are major restrictions on how persons under 18 can be held and dealt with for immigration matters but may also be the case where a person hopes to avoid an adult sentence for a crime. If doubt remains the person should be treated as being less than 18 whilst in custody and the matter of age resolved by the court. Whilst a parent or guardian should always be considered in the first instance, where this is not possible or appropriate (PACE Code C Guidance Note 1B see also section 2.19.2 Appropriate Adults). The choice of appropriate adult is the custody officer's. If necessary, an appropriate adult from the Appropriate Adult Scheme should be used.</p> <p><i>Ch. Insp. Heggs – Head of Custody</i></p>	01 September 2025

# Custody Governance 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>custody without any progress and efforts should be made to speed up this provision, starting with when an appropriate adult should be called. Further details of our analysis of timeliness of provision is provided in Appendix One.</p> <p>From discussion with the T/Head of Criminal Justice and the Head of Custody, we were informed that there is no monitoring of how long it takes to make a decision to call TAAS, therefore it is not currently possible to identify if delays are caused by the Force or if they're from the Appropriate Adult/TAAS. Additionally, the records related to Appropriate Adults are reliant on the custody sergeants including relevant information within custody records that can then be extracted for analysis. However, they did acknowledge that there is a gap in the guidance relating to how long a vulnerable adult or young person can be left without an appropriate adult having been contacted or TAAS having been engaged.</p> <p><b>The Force should consult with the OPCC, NPCC and other sector bodies regarding implementing a time limit for identifying a suitable Appropriate Adult before contacting TAAS.</b></p> <p><b>The Force should implement a working practice that a parent/guardian will be the default Appropriate Adult and if they cannot be identified/contacted within the timeframe above, then TAAS should be contacted as soon as possible. This should include documenting within the custody record the status of the parent/guardian as appropriate adult (for example: not identified, uncontactable, refused or confirmed), the time they were contacted/confirmed and, if applicable, the time TAAS was contacted.</b></p> <p><b>The Force should communicate all changes to working practices from the above recommendations with custody sergeants regularly to ensure these changes are embedded.</b></p> <p><b>The Force should continue to monitor this process, including the time between entering the custody suite, confirming an Appropriate Adult and the Appropriate Adult arriving; and, feedback should be given to individuals where this new working practice is not adhered to.</b></p>			01 September 2025

## Custody Governance 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	<p>According to the Custody Procedures, if a child is remanded in custody and bail is not suitable then the detainee should be moved into local authority care unless the Custody Officer certifies that it is impractical, or there is no accommodation available. However, the Home Office's Concordat on Children in Custody clearly outlines that "impracticable" does not relate to the availability of accommodation or transport; the nature of the accommodation offered; the child's behaviour or offence; or, mean "difficult" or "inconvenient". Rather, this relates to the exceptional circumstances that render movement of the child impossible or where the transfer would deprive the child of rest or cause them to miss a court appearance.</p> <p>Attempts must be made by the custody officer to accommodate the child with the local authority, and if this is not possible, as per Section 21(3) of the Children Act 1989, the local authority where the child is ordinarily resident should reimburse the Force for reasonable expenses incurred in keeping the child in custody. This must be determined by the Force and be based upon the costs of cell use, staffing, healthcare and any other provision required.</p> <p>From review of a sample of 10 child detainees, we found:</p> <ul style="list-style-type: none"> <li>• In one case the reasons for not granting the child bail were not clearly recorded on the custody record, although the request to the local authority to accommodate them was recorded.</li> <li>• In another case, the reasons for denying the child bail were clearly recorded in the custody record, however, it was not clearly recorded on the custody record whether attempts were made with the local authority to accommodate the child, although we were informed that a request was made and that no beds were available, however not saved to the custody record.</li> </ul> <p>From discussion with management, we were informed that the Local Authority does not have suitable accommodation and therefore requests to transfer to local authority care are denied. Despite this, there should never be an assumption that suitable accommodation is not available, and the Force should still make and record an attempt to lodge the child with the local authority.</p>	Medium	<p>Actions agreed. Insp Mistry will be responsible for training and procedures and Ch Ins Heggs will hold discussions with the LA over accommodation.</p> <p><i>Insp Mistry – Custody Children &amp; Females Lead; and, Ch Insp Heggs – Head of Custody</i></p>	01 April 2025

## Custody Governance 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	<p>As per above, this is not a suitable reason for the LA to fail to meet its statutory duty to accept a request for non-secure or secure accommodation and should result in the LA (or the Force, where already refused) to search for appropriate accommodation with other LAs and recovering costs from the appropriate LA.</p> <p><b>The Force should provide additional training for custody staff on the best practices for managing child detainees, and the importance of recording decisions clearly.</b></p> <p><b>The Force should update Custody Procedures to reflect the statutory duties of the Force and Local Authorities, as well as guidance under the Home Office's Concordat on Children in Custody.</b></p> <p><b>The Force should engage with the Local Authority to advocate for the provision of adequate accommodation for child detainees.</b></p>	Medium		01 April 2025
4	<p>According to the Force's Custody Procedures, where a detainee has been restrained in a cell, such as through the use of handcuffs, a use of force form should be completed by all those involved in restraining the detainee. The use of force should be recorded on the detainee's custody record within Niche, and a use of force form can then be created which is linked to the Niche Occurrence.</p> <p>We reviewed the custody records for a sample of 10 child detainees and found that in 5/10 cases the custody record noted that the detainee had been restrained through the use of handcuffs. However, in all five of these cases, we found that a use of force form had not been created and linked to the custody record. We were informed that the Force gathers and reports on data related to the use of force at its Legitimacy Board, however, this data is for custody as a whole and does not include a separate breakdown for women and children detainees.</p> <p><b>The Force should ensure that use of force forms are completed in all cases where the use of force has been required.</b></p> <p><b>The Force should include consideration to whether use of force forms have been completed when undertaking its regular dip sampling of custody records.</b></p> <p><b>The Force should record and report on the use of force for women and children separately at its Legitimacy Board.</b></p>	Medium	<p>Where we are looking at handcuffing children on route to custody this is for custody to remind the officer of the need for a use of force form. In terms of the count and the Legitimacy board Ch Insp Heggs can raise this direct with the analyst who works to this board.</p> <p><i>Ch Insp Heggs – Head of Custody</i></p>	01 May 2025

## Custody Governance 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
5	<p>According to the Police and Criminal Evidence Act 1984 (PACE) and the Force's Custody Procedures, where a custody officer authorised an arrested juvenile to be kept in detention the custody officer should ensure that the juvenile is moved into local authority accommodation, unless no secure accommodation is available and keeping them in other local authority accommodation would not be adequate to protect the public from serious harm. Additionally, the Children Act 1989 states that where the local authority has failed to provide accommodation for a child in custody, any reasonable expenses of accommodating the child shall be recoverable from them. We reviewed the custody records for a sample of 10 child detainees and found that in 2/10 cases bail was denied, and the Force was required to make a request to the local authority to accommodate them although these attempts were denied due to lack of available accommodation.</p> <p>However, from discussions we were informed that the Force did not attempt to recoup costs from the local authority as they did not believe there was a statutory duty to provide the accommodation. As per the legislation outlined above, this is incorrect and the Force should be trying to recover any and all reasonable expenses for accommodating a child where bail is denied and a local authority refuses the request to accommodate.</p> <p><b>The Additional training and communications should be provided to custody officers around the statutory responsibilities of local authorities to provide accommodation for child detainee and to reimburse the Force for the reasonable expenses of accommodating them.</b></p> <p><b>It should also be ensured that where a request to accommodate a child detainee has been made to the local authority and denied, that custody officers request that the local authority reimburses accommodation expenses.</b></p>	Medium	<p>Conversations are on going with the LA around accommodation and this needs to complete before we work through a process for recouping costs, therefore the date on this action is later than normal. As above, Insp Mistry/Sgt Gosling will be responsible for training and procedures and Ch Ins Heggs will hold discussions with the LA over accommodation.</p> <p><i>Insp Mistry – Custody Children &amp; Females Lead; Sgt Gosling – Custody Trainer TLA; and, Ch Insp Heggs – Head of Custody</i></p>	01 May 2025

## Custody Governance 24/25 (Cont.)

We have also raised two Low priority recommendations regarding:

- The Force should undertake a feasibility study and consider whether it can implement separate facilities for women and children, or for vulnerable detainees.
- The Force should remind custody sergeants to offer hygiene packs to all female detainees (including those with a different gender identity but that were assigned female at birth).

## Core Financials 24/25

We have raised one Low priority recommendations regarding:

- The Force should keep sufficient audit trail of debt management actions to ensure aged debts are appropriately chased in line with the Credit Control Policy.

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>The OPCC operates a Product Matrix, which is used as both an Information Asset Register (IAR) and Record of Processing Activities (RoPA). However, we were advised by the Policy and Compliance Officer that this is not up to date and may include old entries pertaining to data no longer held by the OPCC, may include inaccurate entries with regards to the location, retention, and access arrangements, and may also not reflect all processing activities. This has similarly been identified within the GDPR self-assessment undertaken by the OPCC as presented to the SMT in October 2024, which notes the RoPA as not being up to date and subsequently not meeting the requirements of the Information Commissioner's Office.</p> <p>As a result of the self-assessment, the OPCC has identified 32 actions to improve compliance, including the completion of an audit of the product matrix, which is due to be completed by March 2025.</p> <p>As noted in Recommendations 03 and 04, sample tests conducted to consider the accuracy of the Product Matrix, and adherence to the information included has identified considerable inaccuracies in the information recorded in the Product Matrix. Operating a complete and accurate Record of Processing Activities is a legal requirement of GDPR regulations, and is essential in ensuring that the organisation maintains a clear and detailed record of how personal data is processed within an organisation.</p> <p><b>As planned, the OPCC should urgently conduct a comprehensive audit of its processing activities and information assets ensure these are accurately recorded within a RoPA and IAR respectively. The RoPA and IAR should be subject to regular review, ensuring both its completeness and accuracy.</b></p>	High	<p>As highlighted as a root cause, the main factor that has affected progress in this area is the lack of resource, due to vacancies and team structures and also single point of failure in relation to GDPR with only one officer maintaining oversight. There was a team-restructure in May 2024 following the election whereby the responsibilities for certain elements of GDPR requirements have been pulled out into team members job descriptions and more responsibility placed on middle managers to be responsible for the information assets in their areas of the business.</p> <p>Since the self-assessment and audit, the IAR register has been created inline with the Force's processes and work has begun in inputting all the information assets. It is expected that this will be completed by September 2025.</p> <p>Moving forwards to ensure this is kept up to date and maintained, there will be a quarterly action from the OPCC Business Board for manager/owners to check and update the IAR.</p> <p><i>Lizzie Starr - Director of Governance and Performance</i></p>	30 September 2025
2	<p>As previously stated, the OPCC uses a Product Matrix which combines an Information Asset Register (IAR) and Register of Processing Activities (ROPA). This is not aligned to best practice which indicates that these should be separate documents. And additionally, we note that this is also not aligned to the Force's practice, which operates separate registers. Furthermore, our review of the Product Matrix identified</p>	High	<p>In line with the Force's processes the OPCC will be developing a high level separate ROPA document from our IAR once complete. Following meetings with the Force's Head of Information management it is expected that this will be a relatively quick turn around once the IAR is completed.</p> <p><i>Lizzie Starr - Director of Governance and Performance</i></p>	31 December 2025

## GDPR 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>that, whilst a field was in place for "IAR reference No", in no cases had this been completed.</p> <p>We note that the ICO's Accountability tracker includes two separate sections for the ROPA and IAR, which whilst not explicitly stated in the Data Protection Act as required as two separate items, we find as evidence to suggest it is preferred by the ICO. Additionally, there are separate IAR and ROPA sections within the ICOs guidance, further indicating that this is best practice.</p> <p>To assist in the development of a separate IAR and ROPA, we have summarised requirements, expectations and best practice from the ICO, which have been documented in Appendix A1</p> <p><b>As part of the audit activity identified within Recommendation 01, the OPCC should create a separate Information Asset Register and Register of Processing Activities, informed by best practice outlined in Appendix A1.</b></p>	High		31 December 2025
3	<p>The OPCC has in place a Record Management policy, last reviewed in September 2023 with an upcoming review date of July 2025, which lays out the conditions for the effective management of all records. The policy summarises the activities required to support effective record management and responsibilities of SMT, Managers, and OPCC staff in relation to data retention and records management, with all staff being responsible for ensuring that the records for which they are operationally responsible are accurate, maintained, and disposed of in line with the policy.</p> <p>Appendix A sets out the guidelines for the retention of documents, based on the nature of records, and including a timescale for its retention.</p> <p>We confirmed that the Product Matrix included a field for the retention period, retention rationale, and associated retention schedule covering that area. Our review noted that in each case these fields had been completed.</p> <p>Subsequently, we reviewed a sample of five items included within the Product matrix to confirm that controls were in place to ensure that the retention period recorded in the Product Matrix was adhered to, and noted the following:</p>	High	<p>As part of the team restructure previously outlined, the OPCC has just recruited to the role of Executive Support Officer, this post has audits of retention periods and also policy dip samples as a core component of their roles and responsibilities. The post holder is currently going through vetting with an expected start date of 23/06/25.</p> <p>Over the next 12m the Force/OPCC will be migrating to SharePoint which has the capability to set up automatic deletion of folders when retention dates are passed. This is currently still in the development phase, however roll out will be phased across the force. It is expected the OPCC will be fully migrated by 31/03/26.</p> <p><i>Lizzie Starr - Director of Governance and Performance</i></p>	31 March 2026

## GDPR 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	<ul style="list-style-type: none"> <li>In two cases were advised that the data was no longer held by the OPCC.</li> <li>In one case relating to volunteer forms we were advised that retention would be monitored by the volunteer manager, although no evidence was provided to support this.</li> <li>In one case relating to commissioning we were advised that retention controls in relation to the relevant folder were currently under review as part of the wider product matrix update.</li> <li>In the final case, the retention related to the tenure of PCC, and as such note no issues with regards to the retention, although we note that the location of the folder has changed.</li> </ul> <p>In all cases, we find that there was no consistent mechanism in place to monitor the data held by the OPCC and ensure that it is adhered to.</p> <p>As such, we noted minimal controls in place relating to ensuring the files are held in line with the retention schedule and Data Protection requirements. This is consistent with the self-assessment conducted by the OPCC, and we were subsequently advised by the Policy and Compliance Officer that as part of the audit of the product matrix, the retention periods of documents would also be considered.</p> <p><b>The OPCC should ensure that the retention periods included within the Information Asset Register and Register of Processing Activities is adhered to. The OPCC should introduce sample testing activities on a regular basis to ensure that data is not held for longer than the defined retention period.</b></p>	High		31 March 2026
4	<p>As per Section 4.9 - Demonstrating Accountability, of the OPCC's Data Protection Policy, an element of this accountability includes implementing appropriate security measures. The policy further states that data will be stored in manual records, longterm storage, or the Force's ICT Systems. "In each of these locations, the necessary levels of security are afforded to the personal data, using appropriate technical or organisational measures".</p>	High	<p>There has been progress made against this recommendation with several folder structures already being reviewed (including recruitment, casework, FOI and Reviews and complaint folders). The team is currently in the process of moving all work onto SharePoint in which folders are locked and PoLP principles are applied whereby access has to be granted to access folders.</p>	31 March 2026

Ref	Recommendation	Priority	Management Comments	Due Date
4	<p>Within its self-assessment, the OPCC has noted its non-compliance in relation to item 9.1.3 “You know the whereabouts of records at all times, you track their movements, and you attempt to trace records that are missing or not returned”. The OPCC has also noted partial compliance with item 9.8.5 relating to regularly reviewing user access rights.</p> <p>We confirmed that the Product Matrix included a field for storage which recorded the location and in some cases access arrangements for the data. We reviewed a sample of five entries within the Product Matrix to consider whether the data was retained in the documented location and had appropriate access controls.</p> <p>Our testing identified that in four cases, location of the folders had now changed, and as such the Product Matrix was inaccurate. In one of those instances, we noted that file location as per the Product Matrix stated that access was restricted by the Executive Manager, however we understand that the folder was available to all OPCC staff. In the final case we were advised that the information was no longer retained by the OPCC.</p> <p>During the review and sample test activities, we have noted that files at the OPCC are stored across multiple file management systems, including file explorer, SharePoint, and Microsoft Teams. We were advised by the Data Protection Officer that an upcoming change is being developed to the storage and retention of files at the Force, which would also be applied to the OPCC. We were further advised that the DPO was not consulted in relation to the movement of files across multiple file management systems.</p> <p>Additionally, the OPCC has in place an e-filing convention in place that outlines the numbering format that should be used to store data. We note that, as part of the transition across to other file management systems, this filing convention has not been followed. Furthermore, where files have been uploaded onto Microsoft Teams, we noted a lack of permissions restricting access to the OPCC’s data to specific individuals or teams.</p>	High	<p>Sharepoint has automatic naming convention so will comply with current practices. As with the above recommendation, it is expected the OPCC will be fully migrated by 31/03/26.</p> <p><i>Lizzie Starr - Director of Governance and Performance</i></p>	31 March 2026

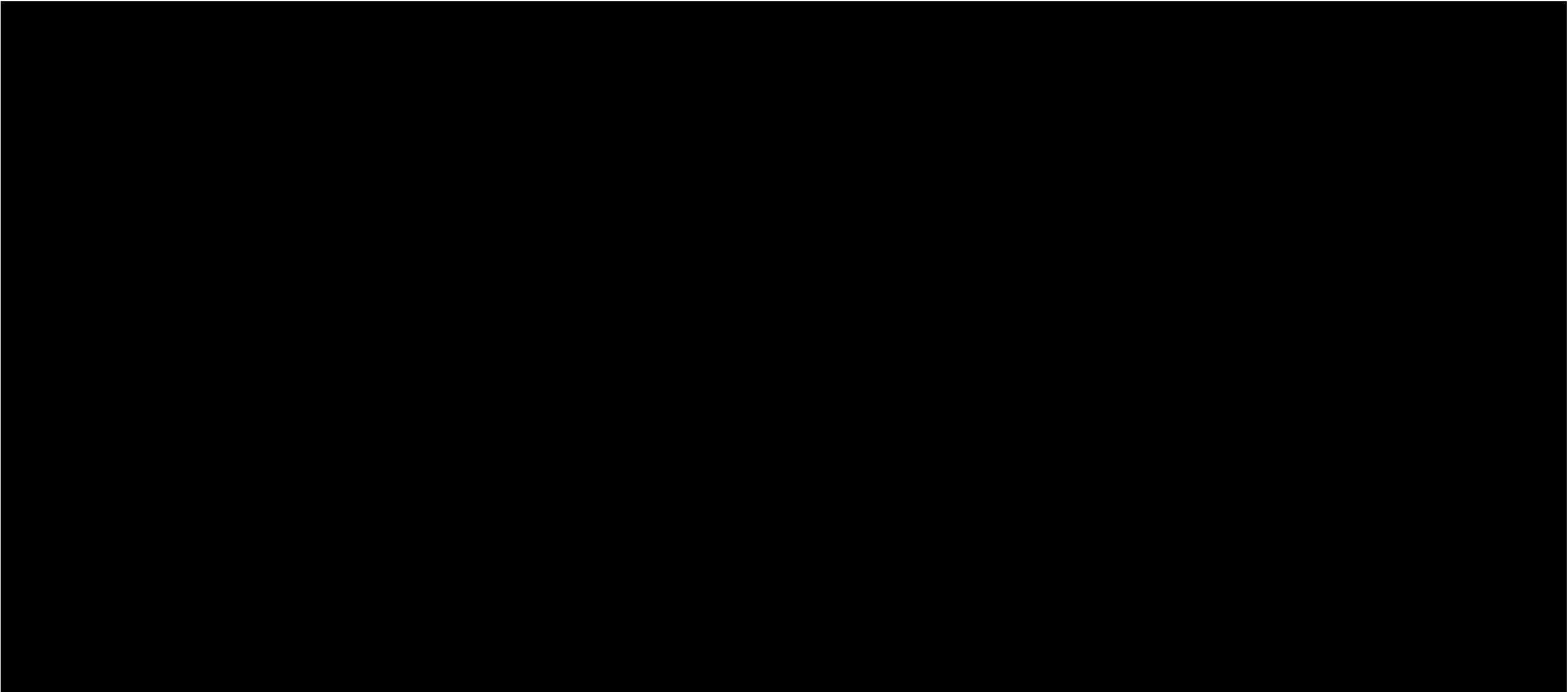
Ref	Recommendation	Priority	Management Comments	Due Date
4	<p>We were advised by the Policy and Compliance officer that an ongoing exercise is being conducted to consider access arrangements to folders, starting with zero access.</p> <p><b>The OPCC should review access arrangements to its folders and ensure that this is following the Principle of Least Privilege (PoLP) and limited to only necessary individuals.</b></p> <p><b>The OPCC should review its file storage and naming convention in accordance with the Force and ensure that this reflects current practices. This should be enforced across the OPCC, with an exercise undergone to confirm that the convention is being applied.</b></p> <p><b>As is ongoing, the OPCC should review the Product matrix and ensure that it accurately reflects the location and permissions of information assets, which should be recorded within the ROPA and Information Asset Register.</b></p>	High		31 March 2026

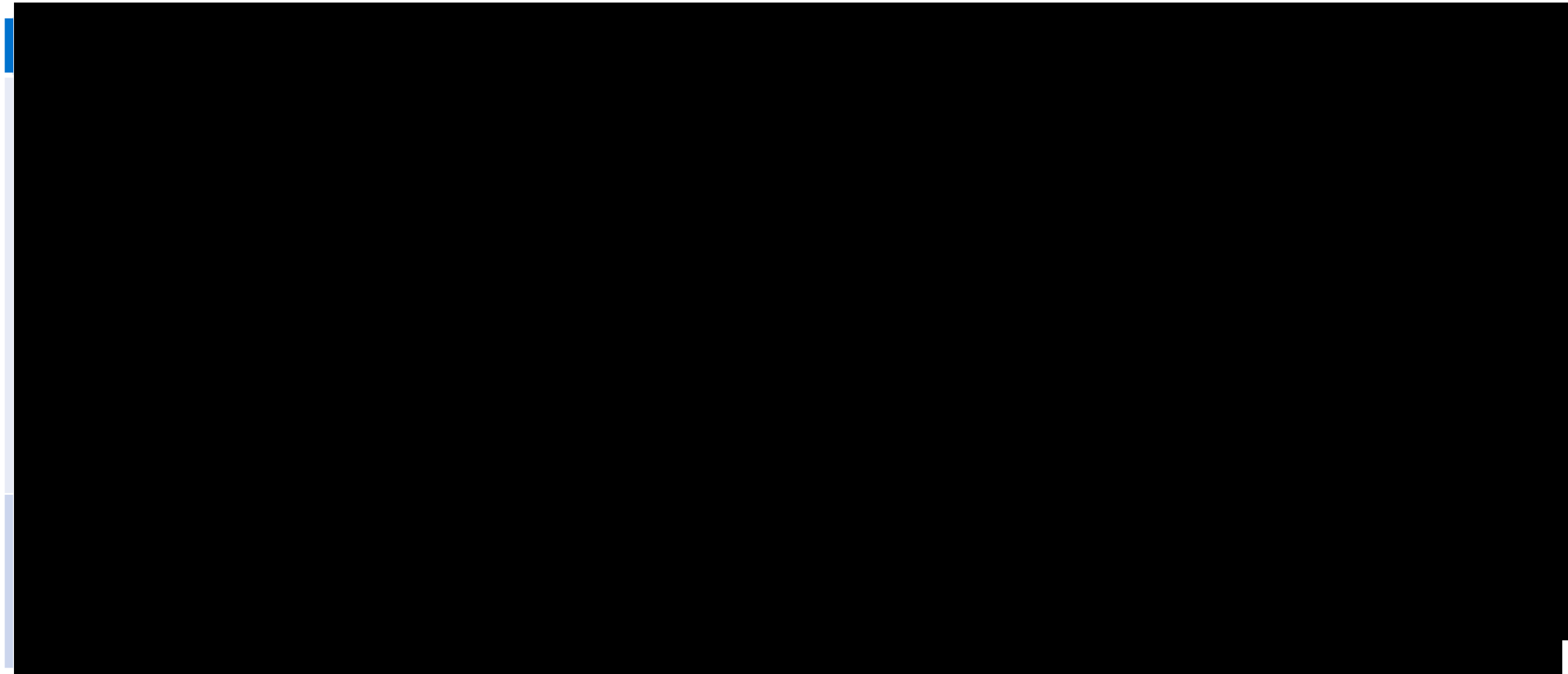
We have also raised three Low priority recommendations regarding:

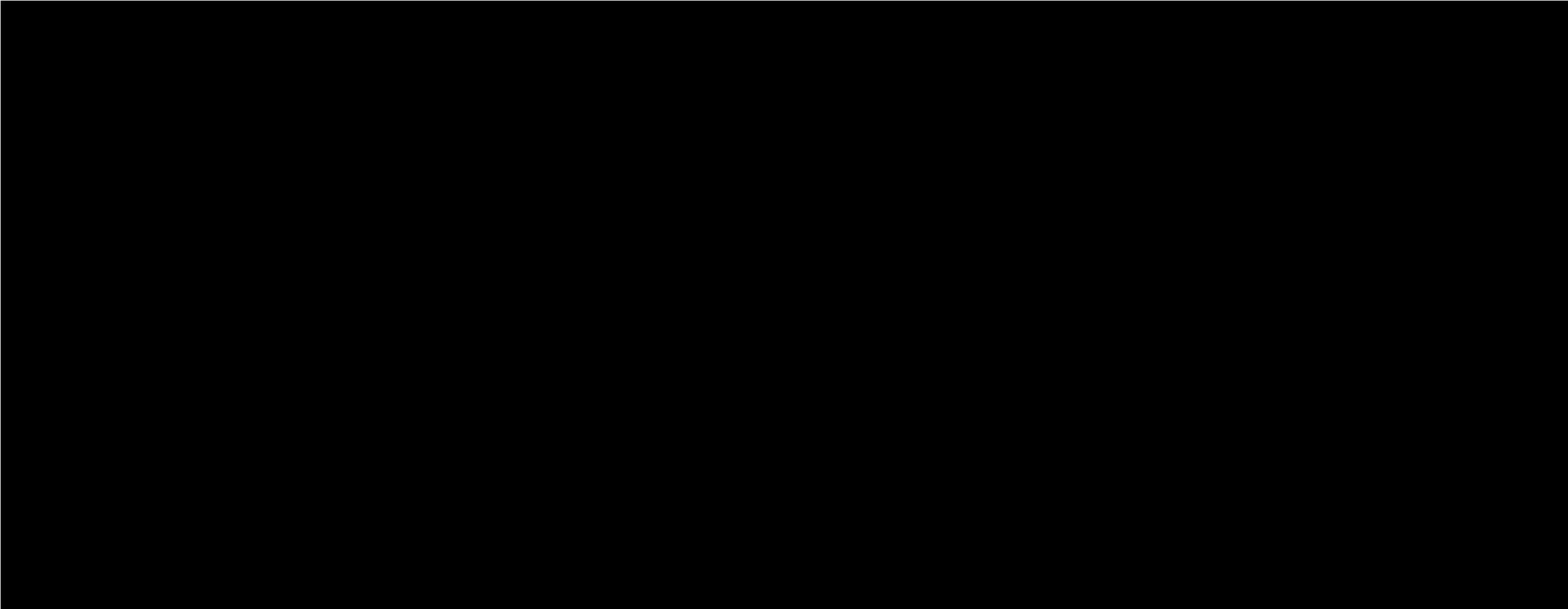
- The OPCC should ensure that all instances of training are recorded within the training log. Evidence of completion should be submitted to support the completion of that training, including NCALT training or meeting attendance records.  
  
Regular monitoring of training completion should be completed, with escalation procedures introduced for instances of non-compliance.
- The OPCC should review risk OPCC014 and consider, in light of the self-assessment, whether the risk has been scored correctly.
- The OPCC should introduce accessible versions of the privacy notice, including large print and easy-to-read alternatives.

# Budgetary Control 24/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>Authorisation limits for virements are set within the Joint Corporate Governance Framework, and depending on the value of the virement, either the CC CFO, PCC CFO or PCC should approve the virement. Virements approved within the PCC must now be submitted via a template document, whereas the CC CFO and Head of Finance should review and sign off virements as part of the monthly performance review file.</p> <p>We reviewed a sample of 10 virements from October 2024 (Period 07) in order to confirm that approval had been provided and was of the appropriate level and found:</p> <ul style="list-style-type: none"><li>• 4/5 virements requiring PCC / PCC CFO approvals had not been signed off at the time of the audit.</li><li>• 5/5 virements requiring CC CFO approval had not been signed off at the time of the audit.</li></ul> <p><b>The OPCC and Force should sign all virements promptly, and sign off the performance file on a monthly basis.</b></p>	Medium	<p>We (Senior Finance Colleagues) are in agreement with the recommendation highlighted in the report. All virements are now shared with the OPCC in a timely manner, now that a new template has been embedded.</p> <p><i>Marie Watts, Strategic Management Accountant</i></p>	Implemented







[Redacted]

[Redacted]

## Contract Management 24/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>We would expect that there is a non-purchase order list, as per best practice in the sector, to outline those suppliers which do not require a purchase order upon payment. This is an important control that reduces the risk of unauthorised payments.</p> <p>We were provided with a report of all the supplier invoices paid over £5,000 between January 2024 and January 2025 at the Force.</p> <p>Within this report we noted there were a substantial number of invoices that did not have a purchase order number. These invoices included parties that, through best practice, we usually see on a non-purchase order list, such as utility companies, other police forces, councils, and Cintra (Payroll Services).</p> <p>We queried management to confirm whether there is a non-purchase order list of suppliers, providing an exemption from raising a purchase order. However, we were advised that there was no non-purchase order list used in the Force.</p> <p><b>The Force should publish a non-purchase order list on the intranet to provide a formal exemption for suppliers where a purchase order is not required.</b></p> <p><b>This should be reviewed alongside the procurement policy and procedures to ensure that it is still appropriate and up to date.</b></p>	Medium	<p>The requirement for an exemption list was raised by the force at the time of the audit due to the volume of payments being authorised without purchase orders. These payments are predominantly for utilities, rents, rates etc and other spend areas where the chargeable amounts are based on service usage rather than pre-arranged set amounts, for example Translation Services, Waste Recycling, Appropriate Adult Services, Crime Scene Consumables etc.</p> <p>The Joint Corporate Governance Framework is currently under review and the inclusion of an exemption list has been verbally discussed for inclusion, this work is currently in progress.</p> <p><i>Rob Atkinson, Head of Procurement &amp; Support Services</i></p>	31 August 2025
2	<p>We were provided a list of 27 extensions and renewals in the past 12 months. We selected five of these to assess whether appropriate reasoning was given to the extension.</p> <p>For one contract extension, which expired on the 1st October 2024 (Contract Reference CONT0358), we noted the rationale for the extension was not clear. We were not provided with a business case and the email trail that was provided between procurement, and the contract holder did not clearly state why the contract was to be extended.</p> <p><b>The Force should clearly document the rationale for extending contracts, either within the relevant business case or within correspondence between the contract manager and the contract holder.</b></p>	Medium	<p>Changes have already been initiated within the Procurement and Contracts Teams to formalise the recording of decisions around actioning contract extension options.</p> <p>Often the actions are discussed verbally and not always via an auditable process, this practice has ceased with immediate effect.</p> <p>Along with the Procurement Strategy and Policy, the Contract Management Guidance documents are currently under review to include this requirement and also changes brought about by the amendments to the Procurement legislation in February 2025</p> <p><i>Rob Atkinson, Head of Procurement &amp; Support Services</i></p>	31 August 2025

# Contract Management 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<b>The Contract Management Guidance should be updated to make this clear for budget holders, contract managers and other staff involved in contract management.</b>	Medium		31 August 2025
3	<p>Regular training to budget holders, who hold some responsibility over the performance and contract management of relevant contracts, is an important activity to ensure that the correct processes are being followed against internal processes and statutory regulation.</p> <p>During the audit we noted that the last time training was delivered was February 2023 and therefore budget holders would not be aware of any additional responsibilities delegated to them within the force as a result of the new Procurement Act.</p> <p><b>The Force should provide training to contract managers and budget holders regarding contract management. This should include any changed or additional responsibilities delegated as part of the new Procurement Act.</b></p>	Medium	<p>Lack of resource within the Procurement and Contracts Teams over recent years has made this task almost impossible to deliver to a satisfactory standard until quite recently. New colleagues have been recruited into posts and are already working on updating training/information guides and developing an online training programme with the support of BlueLight Commercial, whilst also implementing the changes brought about by the new Procurement legislation.</p> <p>This training package will be delivered force wide to all staff and officers handling contract responsibilities with regular updates/refreshers on a rolling programme thereafter.</p> <p><i>Rob Atkinson, Head of Procurement &amp; Support Services</i></p>	31 August 2025

We have also raised one Low priority recommendations regarding:

- The Force should update the contract management policy to include any new requirements under the new Procurement Act.

## Workforce Planning 24/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>As per our two previous Workforce Planning audits at the Force in May 2021 and June 2023, a recommendation (4.1) was raised and re-raised regarding the absence of a mapping exercise being conducted to identify key roles within the organisation. The existence of a key roles mapping exercise would support the Force in creating a central log of key roles at the organisation. This would support succession planning to identify individuals that are ready to assume senior staff and specialist posts in a short / medium / long-term capacity.</p> <p>The most recent management response (June 2023) indicated that the Force would conduct a three-stage process in completing a key roles mapping exercise: 1. Identify Critical Roles, 2. Identify Specialist Skills and 3. Create a Succession Plan. Audit noted that the Force are yet to start any of the stages and have therefore not completed the key roles mapping exercise.</p> <p>Through discussions with the Career &amp; Talent Development Lead, we noted the Force has revised its approach and seeks to complete a 'Role Identification Assessment' in June 2025, effectively combining the first two stages in identifying critical roles and the skills that are associated with them. We reviewed a formal paper taken to the Chief Officer Team informing and seeking approval of the revised approach which is due to commence in Summer 2025.</p> <ol style="list-style-type: none"> <li><b>As planned the Force should complete the mapping exercise and produce a centralised log of all key staff roles across the organisation, including specialist roles. This should also include identifying individuals able to fill those key roles in the short/medium/long term.</b></li> <li><b>Progress over the delivery of the exercise should be circulated to a relevant Board to ensure it is subject to adequate oversight and scrutiny.</b></li> </ol>	Medium	<p>The Force is in the process of completing a mapping exercise that identifies key roles including specialist roles across the organisation through the introduction of a succession planning framework. Progress and ongoing monitoring will be subject to oversight and scrutiny at the Strategic Establishment and Resourcing Board.</p> <p><i>Kathryn Eaton, Head of HR and Sarah Taylor, Head of Team Leicestershire Academy and Careers</i></p>	31 October 2025

## EMSOU Wellbeing and EDI 24/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>EMSOU has a 'People Strategy 2023-25' which outlines five key objectives the Unit aims to deliver on. Included within each objective are actions of what the Unit seeks to achieve, how the Unit will achieve it and the key performance indicators for tracking success. The overall vision for the Strategy is 'for EMSOU to have a talented representative and inclusive workforce that feels supported and has the capabilities to meet future policing challenges'.</p> <p>Separately, EMSOU maintains a 'People Strategy Action Plan 2023-25', which sets out all of the actions the Unit aims to deliver on in respect of the five objectives outlined in the Strategy.</p> <p>However, upon review of both the Strategy and the Action Plan, not all actions included within the Strategy are outlined within the Action Plan. Similarly, we noted that the Unit does not maintain a formal 'Action Tracker' to monitor the implementation status of the actions.</p> <p>We selected a sample of five actions, one from each objective, from the Unit's People Strategy Action Plan to confirm the status of implementation. We confirmed two actions had been completed, two are currently in-progress and one hadn't yet been started. It was assumed that completion dates were 31st March 2025 due to the People Strategy date (2023-2025) as each action did not record its respective implementation due date.</p> <p>We were informed by the Inclusion &amp; Wellbeing Officer that the Unit is due to launch a refreshed People Strategy and Action Plan from April 2025, as the 2023-25 is due to come to a close in March 2025.</p> <p><b>The Unit should create a formal 'Action Tracker' to monitor the status of actions within the People Strategy. Elements of the action tracker could include but not be limited to:</b></p> <ul style="list-style-type: none"> <li>a) Action Lead (Responsible Owner)</li> <li>b) Actions completed</li> <li>c) Actions to undertake</li> </ul>	Medium	<p>Since the audit was undertaken in EMSOU, the following changes have been implemented to address some of the issues raised:</p> <p>Ref 1: EMSOU People Strategy 2023-25 has been reviewed. Following this, a new People, Culture &amp; Inclusion Strategy 2025-28 has been developed in consultation with EMSOU Command and EMSOU HR team. It will be embedded into the EMSOU Strategy 2025-28. The People Strategy has been written and is supported by a clear Delivery Plan that sets dates for implementation and completion of key people focussed activities. Each deliverable is aligned to key people metrics to understand if the activity is having the intended impact. Delivery will be monitored via the EMSOU People Board which meets on a bimonthly basis. We anticipate that this will address the recommendations highlighted in the report.</p> <p><i>EMSOU HR Business Partner</i></p>	31 March 2026

## EMSOU Wellbeing and EDI 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>d) <b>Current update</b> e) <b>Start date / End date</b>  <b>The Unit should complete a review of the implementation status of all actions outlined within the People Strategy Action Plan 2023-25. Where actions are found to be incomplete and/or in progress, the Unit should assess whether such actions should be included within the new Strategy.</b></p>	Medium		31 March 2026
2	<p>The Inclusion &amp; Wellbeing Officer receives quarterly 'HR Dashboard' reports produced by the HR Business Partners alongside the Performance Team within EMSOU, which are circulated to the Performance Management Group and People Board respectively. The reports capture establishment data regarding EMSOU staff whilst also capturing details regarding some of the protected characteristics.</p> <p>We reviewed the latest reports circulated to the Performance Management Group (January 2025) and People Board (April 2024), and noted nil responses in the following reports:</p> <ul style="list-style-type: none"> <li>Performance Management Group Q3 January 2025 (headcount of 1079) <ul style="list-style-type: none"> <li>Gender: 17%</li> <li>Age: 17.9%</li> </ul> </li> <li>People Board Q1 April 2024 (headcount 910) <ul style="list-style-type: none"> <li>Ethnicity: 11.32%</li> <li>Disability: 50.44%</li> <li>Sexuality: 69.34%</li> </ul> </li> </ul> <p>We were informed that People Board reports were not circulated for Q2 and Q3 due to staff changes and absences.</p> <p>Reducing the number of nil responses will minimise the risk of the Unit making inefficient and ineffective decisions, as it will have a more accurate understanding of the workforce.</p> <p>Through discussions with the Inclusion &amp; Wellbeing Officer and the HR Business Partner, we noted the Unit has difficulty in obtaining workforce data for</p>	Medium	<p>Since the audit was undertaken in EMSOU, the following changes have been implemented to address some of the issues raised:</p> <p>Ref 2: Workforce reporting has been a challenge for EMSOU over a number of years. Actions being led by the EMSOU HR Lead include:</p> <ul style="list-style-type: none"> <li>EMSOU HR team now has access to HR Gateway workforce reporting/ demographic data – this has will increase the Units understanding of demographics so people focussed activity can be effectively targeted.</li> <li>EMSOU HR Lead is currently leading a project to complete a 'rebuild' of the HR Gateway System for all EMSOU workforce information e.g. establishment, strength and demographic data for improved reporting. This project will include improving access/ workforce data for EMSOU officers and staff that have a 'Partner' record and are not within Leics/ Derbs.</li> </ul> <p><i>EMSOU HR Business Partner</i></p>	31 March 2026

# EMSOU Wellbeing and EDI 24/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>Nottinghamshire, Northamptonshire and Lincolnshire staff, as it does not have direct access to such records. The Unit is able to directly access Leicestershire and Derbyshire's staff records, as it uses the shared HR system in place between the Forces.</p> <p><b>The Unit should implement measures to address nil rate responses, by emphasising to the workforce the significance of the data for decision making and creating a more inclusive environment.</b></p>	Medium		31 March 2026

We have also raised two Low priority recommendations regarding:

- The Unit should re-launch the 'State Four' newsletter and work with the Communications Team to select a suitable location for its accessibility, ensuring adequate visibility.
- The Unit should resume circulating staff leaver trends and themes to senior management, as this will enable sufficient oversight and allow the Unit to address potential issues.

# Complaints Management 2025/26

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>Under the Police Reform Act 2002, Forces are required to handle complaints in a way that is timely, transparent and proportionate. Whilst there is no fixed statutory timeframe for how often a Force should update a complainant, the Independent Office for Police Conduct (IOPC) Statutory Guidance 2020 recommends best practice for complainants to be updated at least every 28 days.</p> <p>We selected a sample of 20 closed (between June 2024 and May 2025) and six live complaints (as at 13th June 2025), to confirm that updates were provided to complainants in line with best practice, however noted the following exceptions:</p> <ul style="list-style-type: none"><li>• Three cases where updates were provided to complainants exceeding the 28- day target:<ul style="list-style-type: none"><li>• Case Reference CO/00935/24 (Closed): the longest gap between updates was 31 days.</li><li>• Case Reference CO/00359/24 (Closed): the longest gap between updates was 35 days.</li><li>• Case Reference CO/001266/24 (Live): the longest gap between updates was 34 days.</li></ul></li></ul> <p>We noted for a live complaint (Case Reference CO/01501/24) that an update had not been provided since 23/04/25 during our onsite visit on 19/06/25 (totalling 57 days). Following the onsite visit, Audit were provided with evidence that communication had been made with the complainant on 27/04/25 via email and 01/05/25 via post. However, the Complaint Handler had not updated the Centurion system at the time of contact due to workload pressures.</p> <p>During the previous internal audit of Complaints Management in September 2022, we noted one from 15 cases where timely updates were not provided to the complainant within 28 days.</p> <p><b>The Force should ensure adherence to IOPC best practice guidance of providing timely updates to complainants.</b></p> <p><b>Evidence of communication with the complainant must be uploaded to Centurion at the time of contact to maintain an accurate, live audit trail.</b></p>	Medium	<p>The audit identified 3 cases from 26 where the Complaint Handler (CH) had not met the 28-day update requirement to the complainant (31,34 &amp; 35 days).The CH explained that this minor deviation was due to volume of work. My assessment is that these are positive findings and can be addressed by further team briefings on the need to meet the 28-day requirement and to record actions on Centurion dynamically.</p> <p><i>Mick Gamble, Complaints and Discipline Manager</i></p>	31 August 2025

# Complaints Management 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>The Police (Complaints and Misconduct) Regulations 2020 outline that complainants must be informed of the name or role of the person handling the complaint and provided with adequate detail on how to contact them. This information should be provided as part of the initial acknowledgement or as soon as reasonably practicable thereafter.</p> <p>The Force currently sends out a generic acknowledgement letter to all complainants initially and then follows this up with communication providing details on who the exact complaint handler is and how the complainant can contact them.</p> <p>We selected a sample of 20 closed (between June 2024 and May 2025) and six live complaints (as at 13th June 2025), to confirm that the complainant was provided with specific complaint handler details in a timely manner, however noted the following exception:</p> <ul style="list-style-type: none"><li>One case where we were unable to locate complaint handler details being provided to the complainant (Case Reference CO/00658/24 (Closed))</li></ul> <p>Our testing also highlighted that the time between the initial acknowledgement letter being sent and complaint handler details being provided averaged 5.35 days (from the sample of 26), with some cases amounting to 35 (Case Reference CO/00359/24), 31 (Case Reference CO/00935/24 and 14 days (Case Reference CO/00512/24).</p> <p>We noted for a live complaint (Case Reference CO/00281/25) that supporting evidence of the provision of contact handler details was not uploaded to the Centurion system at the time of contact (16/06/25), as we were unable to locate such evidence during our onsite visit on 19/06/25. Evidence was provided after our onsite visit following the PSD Admin Team Leader making contact with the Complaint Handler to retrospectively update the system.</p> <p><b>The Force should ensure that the details of the specific complaint handler are provided to all complainants promptly following the initial acknowledgment letter, with evidence uploaded to the Centurion system at the time of contact.</b></p>	Medium	<p>The audit identified 1 case from 26 where no record of the complainant being notified of the identity of the CH. In this case the complaint was recorded on the 4/9/24 and closed on the 13/9/24 with the complainant being provided with the outcome. This is a minor administrative oversight and can again be addressed by further team briefings of the need to record actions on Centurion dynamically.</p> <p><i>Mick Gamble, Complaints and Discipline Manager</i></p>	31 August 2025

We have also raised one Low priority recommendations regarding:

- Where complaints are received initially via email, Complaint Handlers should ensure at first communication with complainants that equality and diversity information is requested to identify whether any special requirements are needed.

## Complaints Management 2025/26 (Cont.)

We have also raised one Low priority recommendations regarding:

- Where complaints are received initially via email, Complaint Handlers should ensure at first communication with complainants that equality and diversity information is requested to identify whether any special requirements are needed.

# 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.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. 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 by any third party is entirely at their own risk.

Registered office: 30 Old Bailey, London, EC4M 7AU, United Kingdom. Registered in England and Wales No 0C308299.