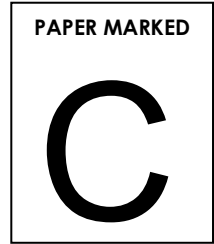


**POLICE & CRIME
COMMISSIONER FOR
LEICESTERSHIRE
JOINT AUDIT, RISK &
ASSURANCE PANEL**



| | |
|-----------|--|
| Report of | OFFICE OF THE POLICE AND CRIME COMMISSIONER AND OFFICE OF THE CHIEF CONSTABLE |
| Subject | INTERNAL AUDIT PROGRESS REPORT |
| Date | MONDAY 24TH NOVEMBER |
| 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 – November 2025

Background Papers

None

Person to Contact

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

Joint Audit, Risk & Assurance Panel – 24 November 2025

Internal Audit Progress Report

Date Prepared: November 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, reinterpreted, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpreted, 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).



■ 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

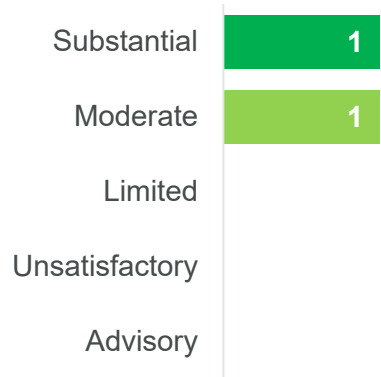
Key updates

Since our last update provided to the committee, we have issued the final report for Core Financials. We have also issued the draft report for Estates Compliance, Force GDPR, Redundancy Lessons Learnt and Fleet Management audits. We continue to plan and scope the audit for the remainder of the plan.
An overview of the 2025/26 Internal Audit Plan can be found in **Section 3**.

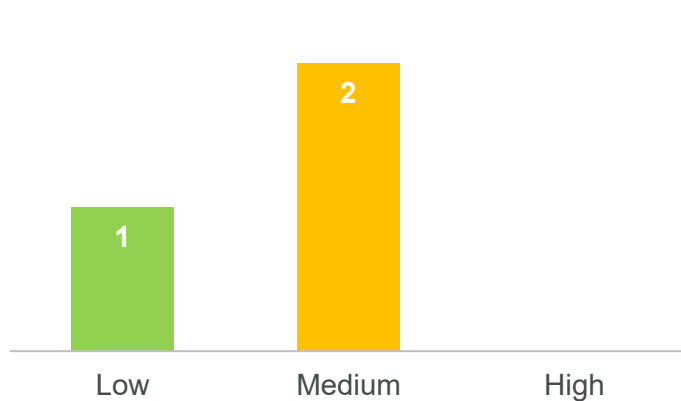
Collaboration

Since our last update provided to the committee, fieldwork has concluded 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**.

Assurance opinions to date



Recommendations to date



02. Latest Reports Issued – Summary of Findings

Core Financials 2025/26

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the control framework in respect of Core Financials.

Audit rationale

Why the Audit is in Your 2025/26 Plan

To review the adequacy and effectiveness of the systems of internal control in operation to manage the core financial systems.

Your Strategic Risk

STR0278 - The Financial Challenge - 24/25-27/28
OPCC031 - The Financial Challenge 22/23-25/26

Your Strategic / Tactical Objective

Ensuring an Effective and Efficient Police Force – Financial Sustainability.

Summary of our opinion

Substantial Opinion
See Appendix A1 for definitions



Summary of Recommendations

| | | | |
|----------------------------|---|---------------------------------|-----|
| High (Priority 1) | - | Actions agreed by you | N/A |
| Medium (Priority 2) | - | High Priority completion | N/A |
| Low (Priority 3) | - | Overall completion | N/A |

Summary of findings

Examples of good practice

- ✓ For a sample of ten manual journals from the last six months, we confirmed the Force retained supporting documentation for the entries in its finance system, Agresso.
- ✓ For a sample of ten cash and cheques received by the Force in the last six months, we confirmed the Income Remittance Statement was complete and double signed, agreed with the bank statement, and recorded accurately within Agresso.
- ✓ For a sample of ten new suppliers to the Force in the last six months, we confirmed supporting documentation was maintained and verification checks had been completed.
- ✓ For a sample of ten supplier amendments in the last six months, we confirmed supporting documentation was maintained and verification checks had been completed.
- ✓ For a sample of ten PO invoices, we confirmed they were matched to the relevant PO and goods receipted prior to payment.
- ✓ The Force has several policies and procedures related to core financial processes in place, which are available to staff via the intranet.
- ✓ We compared the Agresso Active User List with a list of leavers since April 2025 and found no accounts remained active.

Direction of travel

Previous Audit

March 2025

Direction of Travel

↔ Previous opinion: Substantial

Recurring Findings

- N/A

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 |
|-------------------------------|---------------|--------------|--------------|------------|--------|-----------------|----------|----------|----------|----------|
| Force Audits | | | | | | | | | | |
| Complaints Management | 10 | 10 | Final Issued | 18-Jun-25 | Aug-25 | Moderate | 3 | - | 2 | 1 |
| Force GDPR | 10 | 10 | Draft Issued | 11-Aug-25 | | | - | - | - | - |
| Redundancy Lessons Learnt | 10 | 10 | Draft Issued | 04-Sep-25 | | | - | - | - | - |
| Fleet Management | 10 | 10 | Draft Issued | 15-Sep-25 | | | - | - | - | - |
| Joint Audits | | | | | | | | | | |
| Estates Compliance | 10 | 10 | Draft Issued | 08-Aug-25 | | | - | - | - | - |
| Core Financials | 15 | 15 | Final Issued | 22-Sep-25 | Nov-25 | Substantial | - | - | - | - |
| 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 | | | - | - | - | - |
| Talent Development | 10 | 10 | In Planning | 07-Apr-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 | In Review | 18-Sep-25 | | | - | - | - | - |
| EMSOU Forensics Accreditation | 10 | 10 | In Planning | 19-Mar-26 | | | - | - | - | - |
| 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 | 83% (5 / 6) |
| 5 | Issue of final report | Within 5 working days of agreement of responses | 100% (2 / 2) |
| 6 | Audit Brief to auditee | At least 10 working days prior to commencement of fieldwork | 33% (2 / 6) |
| 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) 1 – Very Good |

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 | 18-Aug-25 | 30-Sep-25 | 19 | | | | |
| Force GDPR | 24-Apr-25 | 11-Aug-25 | 75 | 09-Oct-25 | 30-Oct-25 | 9 | | | | |
| Redundancy Lessons Learnt | 28-Aug-25 | 04-Sep-25 | 5 | 19-Sep-25 | 08-Oct-25 | 8 | | | | |
| Fleet Management | 11-Sep-25 | 15-Sep-25 | 2 | 28-Oct-25 | 14-Nov-25 | 8 | | | | |
| Core Financials | 11-Sep-25 | 22-Sep-25 | 7 | 30-Oct-25 | 30-Oct-25 | 0 | 03-Nov-25 | 2 | 06-Nov-25 | 3 |
| IT - IT Audit | | 03-Nov-25 | | | | | | | | |
| Governance | | 12-Jan-26 | | | | | | | | |
| Environmental Sustainability | | 29-Jan-26 | | | | | | | | |
| Business Continuity Follow Up | | 10-Feb-26 | | | | | | | | |
| Talent Development | 11-Sep-25 | 07-Apr-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

Core Financials 2025/26

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

Contact

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Statement of Responsibility

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

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

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

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

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