



**Office of the Police & Crime Commissioner for Leicestershire and
Leicestershire Police
Joint Audit, Risk & Assurance Panel – 14 May 2026
Internal Audit Progress Report
Date Prepared: April 2026**

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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

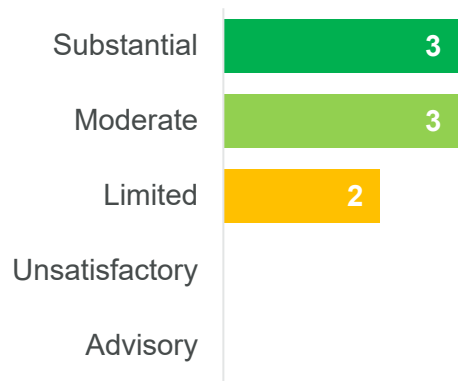
Key updates

Since our last update provided to the committee, we have issued the final reports for our Force GDPR and Environmental Sustainability audits. Draft reports have been issued for our IT Resilience audit and have completed fieldwork for our Talent Development audit. An overview of the 2025/26 Internal Audit Plan can be found in **Section 3**.

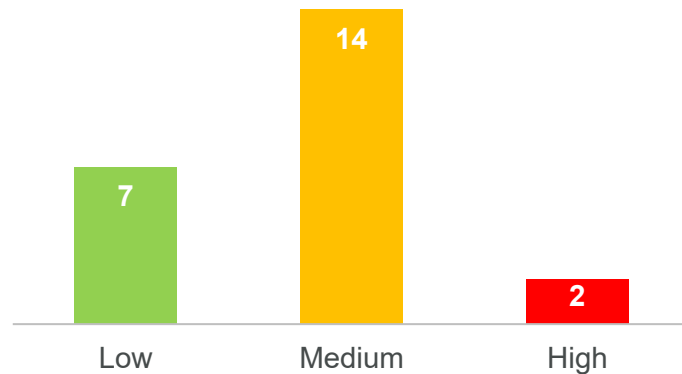
Collaboration

Since our last update provided to the committee, we have issued the final report for the EMOSU POCA Income audit and the draft report for our EMSOU Forensics Accreditation audit. 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

Force GDPR 2025/26

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the control framework in place for General Data Protection Regulations (GDPR) and data protection within the Force.

Audit rationale			
Why the Audit is in Your 2025/26 Plan	Your Strategic Risk	Your Strategic / Tactical Objective	
Following an audit of GDPR for the OPCC in 2024/25, which provided Unsatisfactory assurance with several high priority recommendations.	OPCC014 - Failure to meet the General Data Protection Regulations.	Ensuring an Effective and Efficient Police Force – Our Workforce	
Summary of our opinion			
<div style="background-color: #FFD700; padding: 5px; border: 1px solid black;"> Limited Opinion See Appendix A1 for definitions </div>		Summary of Recommendations	
		High (Priority 1)	1
		Medium (Priority 2)	3
		Low (Priority 3)	1
		Actions agreed by you	100%
		High Priority completion	October 2026
		Overall completion	March 2027
Summary of findings			

Examples of good practice

- ✓ An Information Management Organisational Structure Chart is in place.
- ✓ For a sample of five third parties used by the Force, we confirmed data sharing agreements were in place.
- ✓ The Force has a Privacy Notice in place which is also available on the Force's website.

Highest Priority Findings

- Non-compliance with annual training requirements.
- The Force does not have a complete and separate Information Asset Register (IAR) and Record of Processing Activity (ROPA).
- IAR and ROPA data may not be up to date, accurate and consistent across the Force.
- The Force has not conducted a self-assessment against the Information Commissioner's Office (ICO) Checklist.

Key root causes

- Not considered documenting training requirements and no effective monitoring and oversight mechanisms in place in relation to low training compliance rates.
- Lack of awareness of best practice in this area and lack of resources to create a separate IAR and ROPA side by side.
- Lack of defined process to reviewing IAR and ROPA data.
- Lack of awareness or consideration for conducting regular self-assessments against the ICO Checklist.

02. Latest Reports Issued – Summary of Findings

Environmental Sustainability 2025/26

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the controls in place for managing environmental sustainability.

Audit rationale

Why the Audit is in Your 2025/26 Plan

The Force and OPCC are held to deadlines for actions on sustainability and there are increasing risks related to the climate emergency.

Your Strategic / Tactical Objective

Ensuring an Effective and Efficient Police Force – The Police Estate.

Summary of our opinion

Limited Opinion
See Appendix A1 for definitions



Summary of Recommendations

High (Priority 1)	1	Actions agreed by you	100%
Medium (Priority 2)	3	High Priority completion	TBC
Low (Priority 3)	-	Overall completion	TBC

Summary of findings

Examples of good practice

- ✓ The Force has a sustainability webpage on its intranet which it uses to communicate campaigns, initiatives and projects undertaken, such as fleet decarbonisation and car sharing, to staff and officers.
- ✓ The Force has 14 sustainability champions across various sites that provide localised support for campaigns and initiatives.
- ✓ The Force attends the East Midlands Sustainability Hub meeting to discuss and obtain best practice with the other Forces in the region.

Highest Priority Findings

- Sustainability Strategy in draft and not aligned to national and regional targets.

Key root causes

- A prolonged lack of agreement between the Force and the OPCC on the level of commitment required—particularly regarding the statutory UK requirement to achieve net zero by 2050—combined with concerns about the associated financial implications, has prevented the Sustainability Strategy from being finalised and aligned with national and regional legislative expectations.

Direction of Travel

Previous Audit

June 2023

Previous Opinion

N/A¹

Recurring Findings

N/A.

¹ An Environmental Strategy review was completed (June 2023); however, no assurance opinion was provided.

02. Latest Reports Issued – Summary of Findings

EMSOU POCA Income 2025/26

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the control framework for POCA income in place at the East Midlands Special Operations Unit (EMSOU).


Audit rationale

Why the Audit is in Your 2025/26 Plan

Concerns regarding the receipting, recording and managing income received under the Proceeds of Crime Act 2002 (POCA); particularly related to income received through the Asset Recovery Incentivisation Scheme (ARIS).

Summary of our opinion

Moderate Opinion
See Appendix A1 for definitions



Summary of Recommendations

High Priority	-	Actions agreed by you	100%
Medium Priority	1	High Priority completion	N/A
Low Priority	2	Overall completion	July 2026

Summary of findings

Examples of good practice

- ✓ ARIS income is reported to the East Midlands Police Collaboration PCC and CC Board meetings.
- ✓ From a sample of six cash seizures, we noted that deposit forms were in place from the investigating officer.
- ✓ Reconciliations are conducted every month on the EMSOU current and deposit account.
- ✓ We reconciled Q3 and Q4 ARIS income for 2024/25 to the Home Office remittance.

Highest Priority Findings

- Lack of records provided or communication with auction house once asset is sold.
- Lack of record of sold assets.
- Reconciliation procedure not reviewed.

Key root causes

- Lack of record keeping and communication channels, especially in the case of a joint investigation

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	Final Issued	11-Aug-25	May-26	Limited	5	1	3	1
Redundancy Lessons Learnt	10	10	Final Issued	04-Sep-25	Feb-26	Substantial	1	-	1	-
Fleet Management	10	10	Final Issued	15-Sep-25	Feb-26	Moderate	4	-	2	2
Joint Audits										
Estates Compliance	10	10	Final Issued	08-Aug-25	Feb-26	Moderate	6	-	3	3
Core Financials	15	15	Final Issued	22-Sep-25	Nov-25	Substantial	-	-	-	-
IT - IT Audit	15	15	Draft Issued	05-Jan-26			-	-	-	-
Governance	10	10	Final Issued	12-Jan-26	Feb-26	Substantial	-	-	-	-
Environmental Sustainability	10	10	Final Issued	29-Jan-26	May-26	Limited	4	1	3	-
Business Continuity Follow Up	5	5	Draft Issued	10-Feb-26			-	-	-	-
Talent Development	10	10	Fieldwork	07-Apr-26			-	-	-	-
Totals	115	115					23	2	14	7

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	Final Issued	18-Sep-25	May-26	Moderate	3	-	1	2
EMSOU Forensics Accreditation	10	10	Draft Issued	19-Mar-26			-	-	-	-
Totals	20	20					3	-	1	2

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	90% (9 / 10)
5	Issue of final report	Within 5 working days of agreement of responses	75% (6 / 8)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	45% (5 / 11)
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% (3 / 3) 2 – Very Good 1 – 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	05-Dec-25 & 28-Jan-26	48	05-Feb-26	4
Force GDPR	24-Apr-25	11-Aug-25	75	09-Oct-25	30-Oct-25	9	30-Oct-2026	125	05-May-26	1
Redundancy Lessons Learnt	28-Aug-25	04-Sep-25	5	19-Sep-25	08-Oct-25	8	11-Nov-25	24	18-Dec-25	17
Fleet Management	11-Sep-25	15-Sep-25	2	28-Oct-25	14-Nov-25	8	04-Dec-25	14	04-Feb-26	21
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 Resilience	14-Nov-25	05-Jan-26	33	10-Mar-26	01-Apr-26	10				
Governance	05-Jan-26	12-Jan-26	5	19-Jan-26	04-Feb-26	8	04-Feb-26	0	05-Feb-26	1
Environmental Sustainability	16-Jan-26	29-Jan-26	9	19-Feb-26	26-Feb-26	3	28-Apr-26	41	05-May-26	3
Business Continuity FU	16-Jan-26	10-Feb-26	17	26-Feb-26	26-Feb-26	0	17-Apr-26	34		
Talent Development	11-Sep-25	07-Apr-26	143							

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

Force GDPR 2025/26

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>It is important that all continuing members of staff within the Force complete regular mandatory training to ensure they understand the expectations of their role in relation to GDPR and data protection. To support this, robust monitoring and governance procedures should be in place to address non-compliance. At the Force, continuing members of staff are expected to complete four data protection related training packages annually – Data Protection: Foundation Level Programme, Counter Corruption, Managing Information, and Introduction to Government Security Classifications (GSC). However, we did note that these training requirements are not documented.</p> <p>We analysed training data to determine the percentage of required staff who have completed the aforementioned training packages at least once. We found the following:</p> <ul style="list-style-type: none"> • Data Protection: Foundation Level Programme – 20.68%. • Counter Corruption – 39.08%. • Managing information – 66.15%. • Introduction to GSC – 74.6%. <p>Appendix A1 provides a breakdown of those who have completed the training and the time elapsed since their last completion.</p> <p>Management advised that the Force has recently started its journey to modernise and improve the GDPR and data protection training offerings, with the first phase of this focussed on tackling the low compliance rates of the aforementioned training packages. However, formal processes and governance mechanisms to deliver this are not yet in place.</p> <p>The Force should:</p> <ol style="list-style-type: none"> 1. Document the GDPR and data protection related training requirements and ensure all staff are made aware of these requirements. 2. Establish governance and monitoring processes to track compliance and address non-compliance issues. 	High	<p>The Force has introduced a refreshed approach to the management of mandatory training, designed to improve consistency, visibility, and assurance of compliance across the organisation. This revised approach has been formally circulated to all officers and staff and is now embedded through the College Learn platform, which acts as the authoritative system of record for mandatory learning. Hosting mandatory training on College Learn enables clearer oversight of completion, supports role based training requirements, and strengthens organisational assurance. In parallel, the Force is actively procuring modern training management systems to further enhance capability, streamline administration, and provide more robust reporting and assurance in the future.</p> <p>Via this process we are aware that the GSC training package now stands at 84% and compliance is now reviewed as part of a regular compliance meeting.</p> <p><i>Steven Morris – Head of Data Management</i></p>	31 October 2026

Force GDPR 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>3. Regularly report to an appropriate governance group on training compliance rates.</p> <p>4. Agree and formalise processes and governance in relation to the modernisation and improvement of GDPR and data protection training offerings. This should include a working group involved in the task of improving training compliance rates.</p>	High		31 October 2026
2	<p>It is expected that organisations have an Information Asset Register (IAR), to accurately record the location, nature and use of the information assets held by the organisation, and a separate Record of Processing Activity (ROPA), to demonstrate compliance with data protection laws and regulations. Previously, the Force used the MetaCompliance system which combined both the IAR and ROPA. This is not aligned to best practice which indicates these documents should be separate. As such, the Force has initiated a programme of work to create a separate IAR and ROPA in its Microsoft 365 (M365) environment. The Force has started with the IAR and, at the time of audit, is working with information asset owners (IAO) and single points of contact (SPOC) to confirm ownership, review, update and add all asset information into the new M365 IAR environment.</p> <p>The Force has 163 assets to add to the new M365 IAR environment and from review of the September 2025 Digital Data and Compliance (DDAC) Key Progress Update report, we note the Force is expecting to complete phase 1, the addition of 63 assets to the new M365 IAR, by November 2025. Following this, phase 2 will see the remaining 100 assets added to the new M365 IAR by March 2026.</p> <p>Additionally, we noted from the September 2025 DDAC Key Progress Update that the Force intends to begin work on creating a separate ROPA in the M365 environment, once the IAR has been completed but no timeline for this completion has been defined.</p>	Medium	<p>The Force has established a comprehensive Information Asset Register to provide clearer oversight of the personal and sensitive information it holds and how it is managed. This register has been demonstrated to auditors as part of assurance activity and is now embedded within business as usual governance arrangements. To support this, the Force has invested in targeted training for Information Asset Owners (IAOs), all of whom have now completed the required training, strengthening accountability and understanding of information risks and responsibilities. The Information Asset Register is recognised as a live and evolving control and will continue to be actively maintained and expanded as new information assets, systems, and processing activities are introduced.</p> <p><i>Amanda Purdie – Records Manager</i></p>	01 December 2026

Force GDPR 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>The Force should:</p> <ol style="list-style-type: none"> 1. Continue to create the separate IAR in the new M365 environment and continue to report progress to DDAC. 2. Create a separate ROPA in the new M365 environment. Consideration should be given to the feasibility of creating it alongside current activities. If this is not possible, interim arrangements should be in place to cover the period in which the Force will not have a separate ROPA. 	Medium		01 December 2026
3	<p>Organisations should have robust processes in place to ensure the IAR and ROPA are kept up to date, accurate and consistent across the organisation. This should include regular mandated reviews of the IAR and ROPA, effective escalation procedures for instances of non-compliance, and clearly defined mechanisms for ad-hoc changes to the IAR or ROPA.</p> <p>As discussed in Recommendation 1, the Force previously combined the IAR and ROPA in the MetaCompliance system and it was expected that IAOs and SPOC completed annual reviews of the data, however, the Force were unable to provide evidence for this.</p> <p>As part of the Force's development of the IAR in the new M365 environment, it intends to introduce an automated notification process by which IAOs or SPOCs will be informed on an annual basis to review their asset data, which, once completed, will workflow through to the Records Management team to confirm asset data has been reviewed. In instances of non-compliance, it is expected to be escalated through the chain of command relevant to the particular IAO or SPOC. Irregular updates to the IAR will also be passed on to IAOs or SPOCs to add to the IAR unless the request comes through to the Records Management team who will be able to update asset information themselves.</p>	Medium	<p>The Force has established a comprehensive Information Asset Register to provide clearer oversight of the personal and sensitive information it holds and how it is managed. This register has been demonstrated to auditors as part of assurance activity and is now embedded within business as usual governance arrangements. To support this, the Force has invested in targeted training for Information Asset Owners (IAOs), all of whom have now completed the required training, strengthening accountability and understanding of information risks and responsibilities. The Information Asset Register is recognised as a live and evolving control and will continue to be actively maintained and expanded as new information assets, systems, and processing activities are introduced. The ROPA remains a work in progress and is a substantial task due to the nature of policing. However, we issued comprehensive guidance to all Information Asset Owners and we are automating the review process.</p> <p><i>Amanda Purdie – Records Manager</i></p>	01 December 2026

Force GDPR 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	<p>Whilst the Force has not developed a separate ROPA as discussed in Recommendation 1, it is expected to follow the same processes with respect to information updates as that of the new M365 IAR.</p> <p>The Force should:</p> <ol style="list-style-type: none"> Document its approach to ensuring IAR and ROPA data is kept up to date, accurate, and consistent across the Force. This should be made available to all required staff, particularly IAOs and SPOCS. Implement the proposed automatic notification process for the annual review of asset data and ensure there are clear lines of escalation in the instance of non-compliance. Evidence of completed reviews should be maintained. Conduct periodic and random dip sampling of asset data. 	Medium		01 December 2026
4	<p>It is important that organisations regularly conduct self-assessments against the ICO Checklist to assess compliance against UK data protections laws, including UK GDPR and Data Protection Act 2018. It also enables organisations to identify gaps in a timely manner and implement action plans to address these gaps.</p> <p>Management advised that the Force does not conduct regular self-assessments against the ICO Checklist.</p> <p>We confirmed through review of reports that the Force completes internal audits into key areas relevant to the Force, such as Anti-Social Behaviour and Child Abuse Investigations Unit, which include specific data protection linkages to the theme in question, however this is not a substitute for a full self-assessment against the ICO Checklist.</p> <p>The Force should:</p> <ol style="list-style-type: none"> Conduct regular self-assessments against the ICOs Checklist. Where gaps are identified, action plans should be created and monitored to address them. 	Medium	<p>The Force has not to date undertaken formal GDPR compliance self assessments due to sustained resource constraints within the information governance function and competing operational priorities. This position has been acknowledged, and mitigating action is now being progressed. As an interim measure, the Force will engage Corporate Audit to undertake targeted compliance assessments to provide independent assurance and identify priority areas for improvement. In parallel, a business case will be submitted seeking investment in additional posts to build sustainable capacity and ensure that GDPR compliance activity, including routine self assessments, can be embedded as part of business as usual governance going forward.</p> <p><i>Steven Morris – Head of Data Management Services</i></p>	31 March 2027

Force GDPR 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
4	1. Report the results of the self-assessment to an appropriate governance group.	Medium		31 March 2027

We have also raised one Low priority recommendations regarding:

- The Force should ensure that all GDPR and data protection relevant policies and procedures are reviewed and updated in line with their scheduled review dates, with priority given to overdue documents..

Environmental Sustainability 2025/26

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>It is important that organisations have an approved environmental sustainability strategy in place to ensure a robust and consistent approach that aligns with strategic priorities and national and regional requirements and targets. The Force has developed a Sustainability Strategy 2025–2029, which outlines Leicestershire Police’s vision and eight priorities for achieving a greener organisation; however, at the time of review, the Strategy was in draft. Management advised that the Strategy has remained in draft for several years due to disagreement between the Force and the OPCC regarding its contents—particularly the commitment to a net zero target because of financial concerns. In our review of the draft Sustainability Strategy 2025–2029, we also noted a lack of alignment with national and regional targets. For example, the Strategy does not reference the UK’s statutory requirement to achieve net zero emissions by 2050 and is not aligned with local county and district councils’ net zero commitments.</p> <p>We were provided with an email, from the OPCC to the Force, indicating that the OPCC had sought advice from the Association of Police and Crime Commissioners (APCC), which stated that “there is a legal requirement for there to be a strategy, and for that strategy to demonstrate how we are working towards a reduction in carbon emissions – but not as far as committing to net zero.”</p> <p>Management further advised that the Strategy, in its form at the time of audit, was expected to be approved by the Corporate Governance Board and published by April 2026.</p> <p>While the short- to medium term financial implications of meeting national and regional requirements may be significant, it is important to ensure that the Strategy aligns with legislative duties and considers the long term cost savings and wider benefits associated with environmental sustainability requirements.</p>	High	<p>Strategy reviewed and awaiting formal sign off by PCC. Further work will be undertaken to clarify national and regional requirements and targets. We will consult with DESNZ and Home Office. Cost-benefit analysis will be undertaken. All actions have been agreed in full.</p> <p><i>Paul Dawkins – ACO Finance & Resources</i></p>	31 December 2026

Environmental Sustainability 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>A well aligned strategy also demonstrates organisational commitment and supports senior leaders in setting a clear example for staff and officers.</p> <p>The Force and OPCC should:</p> <ol style="list-style-type: none"> 1. Review and update the Strategy to ensure it is adequately aligned to national and regional requirements and targets. 2. Seek advice from the relevant UK government department on its position on national environmental sustainability targets, including net zero by 2050, for the Force and OPCC. 3. Finalise and approve the Strategy. The Strategy should then be published. 4. Undertake a cost-benefit analysis of long-term sustainability requirements and targets to enable informed decision making regarding financial impacts, potential savings, and operational benefits. 	High		31 December 2026
2	<p>To ensure senior leadership are appropriately engaged in achieving the organisation's environmental sustainability commitments, it is important to have a robust and clearly defined governance structure capable of scrutinising progress and supporting effective decision making.</p> <p>The Sustainability Procedure (October 2024) states that SORB will oversee the overall environmental management system for the force, with meetings held quarterly. Management also advised that sustainability reports into the People Services Health, Safety and Risk Committee.</p> <p>Through our review of the last three quarterly reports, we confirmed that sustainability and environmental management updates were presented to both SORB and the People Services Health, Safety and Risk Committee. However, we noted several issues relating to the Terms of Reference (ToR) for both governance groups.</p>	Medium	<p>This will be completed and all H&S committee ToR are to be reviewed. The SORB ToR will be reviewed. A review cycle will be created and implemented.</p> <p><i>Evie Fletcher – Sustainability & BC Advisor</i></p>	31 July 2026

Environmental Sustainability 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>Joint SORB / Executive Health and Safety Committee ToR:</p> <ul style="list-style-type: none"> Included only that the Committee would develop Leicestershire's Sustainability Strategy, despite it receiving quarterly sustainability and environmental management updates too. No last review date was listed. Management advised it was last reviewed January 2024. No next review date or review cycle expectations were listed. <p>People Services Health, Safety, and Risk Committee ToR:</p> <ul style="list-style-type: none"> No last review date was listed. No next review date or review cycle expectations were listed. No roles and responsibilities for decision making were listed. No membership list included. No meeting frequency specified. No quorum requirements were not listed. <p>The Force should:</p> <ol style="list-style-type: none"> Review and update the SORB Committee ToR to ensure it adequately reflects its role in overseeing Leicestershire's environmental sustainability function and is aligned to the Sustainability Procedure. Review and update the People Services Health, Safety, and Risk Committee ToR to ensure it clearly defines roles, responsibilities, membership, meeting frequency, quorum requirements, reporting lines, and decision-making authority. Incorporate review dates and a defined review cycle into the ToR for both Committees. 	Medium		31 July 2026
3	<p>It is important that staff and officers are adequately trained on environmental sustainability, as this increases awareness of the Force's approach and supports delivery of its sustainability commitments.</p>	Medium	<p>This will be done via committees and intranet posts. The link will be manipulated in order to begin data tracking. <i>Evie Fletcher – Sustainability & BC Advisor</i></p>	31 July 2026

Environmental Sustainability 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
3	<p>Leicestershire implemented a sustainability training video in September 2025, covering why sustainability and climate change are important and outlining key initiatives introduced to enhance the Force's environmental sustainability. Management advised that completion of the training video is not mandatory for staff and officers. To understand the level of uptake, we sought to analyse training data; however, while the training can be accessed via College Learn (which has reporting capability), it can also be accessed via a separate external link for which uptake reporting is not available. As a result, the Force is unable to produce accurate or complete uptake data to assess overall training completion rates or determine whether making the training optional remains appropriate.</p> <p>The Force should:</p> <ol style="list-style-type: none"> 1. Manipulate the external link to the training video so that it directs the user automatically to College Learn to complete. 2. Produce uptake reports from College Learn and monitor uptake, at least annually, of the training and report this to a relevant governance group. 3. Use uptake data to determine whether the training should become mandatory. 4. Communicate clearly to staff and officers that the training video should be accessed via College Learn. 	Medium		31 July 2026
4	<p>It is important to ensure that environmental sustainability and associated impacts are considered from the outset of property and estates projects, including during the tendering and procurement stages. Embedding these considerations early helps ensure that social value is incorporated into decision making. Throughout the lifecycle of a property and/or estates project, environmental sustainability teams should also be engaged to identify</p>	Medium	<p>This will be undertaken as a joint project between the sustainability team and procurement and estates.</p> <p><i>Evie Fletcher – Sustainability & BC Advisor</i></p>	31 March 2027

Environmental Sustainability 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
4	<p>opportunities for improvement, support key decisions, and ensure that projects are delivered in line with the organisation’s environmental sustainability strategy. Management advised that the current tendering process includes only one question relating to environmental sustainability— “Are you compliant with environmental law?”—and that the environmental sustainability team is not involved during the lifecycle of projects</p> <p>The Force should:</p> <ol style="list-style-type: none"> 1. Embed environmental sustainability requirements within the tendering and procurement process. 2. Ensure the environmental sustainability team is engaged at relevant points during the lifecycle of property and estates projects. 	Medium		31 March 2027

EMSOU POCA Income 2025/26

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>We expect EMSOU to maintain full oversight of the disposal process for seized assets, ensuring that all disposals are conducted transparently and in accordance with legal requirements. Robust record-keeping should be in place to demonstrate value for money and compliance with court orders.</p> <p>As part of our audit, we reviewed a sample of 10 court-ordered payments made from the EMSOU account between October 2024 and July 2025. This sample included seven cash seizures and three asset disposals. We sought to confirm whether the assets were sold following the issuance of a court order and whether supporting evidence of the sale was available.</p> <p>Our findings are as follows:</p> <p><u>Vehicle (Court Order: 22 April 2025)</u></p> <p>This asset was involved in a joint investigation between EMSOU and Police Scotland. Although EMSOU later assumed sole control of the case, the vehicle remained stored in Scotland. Police Scotland proceeded to sell the asset via auction without notifying EMSOU, and no formal communication channels were in place to confirm the timing or legal basis of the sale. As a result, EMSOU could not confirm whether the sale occurred after the court order. Management advised that Police Scotland would need to clarify the legislative authority under which the asset was sold. We were advised that funds of £20,514.50 were received into the EMSOU account on 6 June 2025.</p> <p><u>Jewellery (Court Order: 28 August 2024)</u></p> <p>EMSOU advised that the items were sold via eBay; however, they were unable to provide the date of sale or supporting documentation. We were further advised that funds of £5,095.25 were received into the EMSOU account on 18 December 2024.</p>	Medium	<p>The following actions have been identified:</p> <ul style="list-style-type: none"> • SOP in development to detail asset seizure and realisation, including joint operations. This will cover the methodology required for communication channels and the reconciliation of assets held in auction houses. • The officer in case (OIC) will detail all assets within the case management system. <p><i>David Vint, Head of Economic and Cyber Crime</i></p>	31 July 2026

EMSOU POCA Income 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p><u>Cryptocurrency (Court Order: 28 August 2024)</u> EMSOU informed us that the asset was transferred to the Leicestershire Police KOMAINU account but could not provide the date of transfer or further details. We were advised that funds were deposited on 18 November 2024.</p> <p>The Unit should:</p> <ol style="list-style-type: none"> Implement a formal process of formulating a communication channel when conducting a joint investigation with another Force to gain assurance and oversight over the sale process. Ensure that records are kept of sale to demonstrate value for money. 	Medium		31 July 2026

We have also raised two Low priority recommendations regarding:

- The Unit should establish a process for retaining records and evidence of asset disposal sales for auditing purposes.
- The Unit should regularly review all procedures concerning reconciliations.

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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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