



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

Joint Audit, Risk & Assurance Panel – 26 March 2026

Internal Audit Progress Report

Date Prepared: March 2026

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Disclaimer

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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

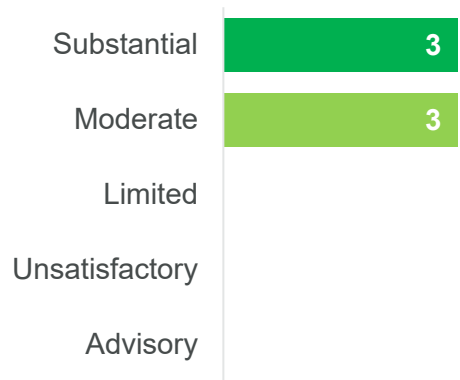
Key updates

Since our last update provided to the committee, we have issued the final reports for Redundancy Lessons Learnt, Fleet Management, Governance and Estates Compliance audits. Draft Reports have been issued for our Environmental Sustainability audit and the Business Continuity Follow Up audit. Fieldwork is ongoing for our IT audit, and 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**.

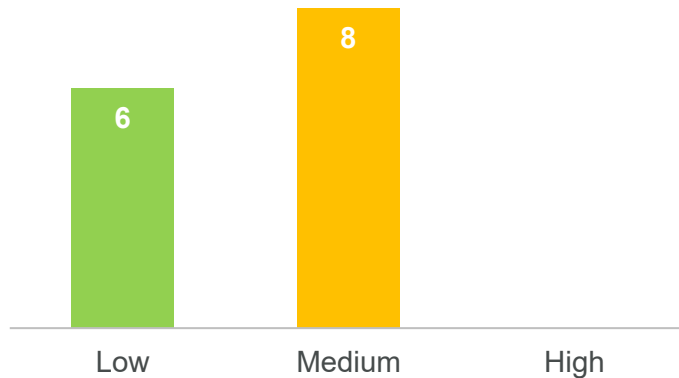
Collaboration

Since our last update provided to the committee, we have issued the draft report 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

Redundancy Lessons Learnt 2025/26

Your One Page Summary

Engagement Objective: To assess the design and effectiveness of the control framework that the Force and OPCC have in place regarding Redundancy Lessons Learnt.

Audit rationale

<p>Why the Engagement is in Your 2025/26 Plan</p> <p>Following the recent redundancy exercise, we are looking to identify any areas for development that can be improved for any future exercises.</p>	<p>Your Strategic / Tactical Objective</p> <p>Ensuring an Effective and Efficient Police Force – Our Workforce</p>
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Summary of our opinion

Substantial Opinion See Appendix A1 for definitions	Summary of Recommendations								
	High (Priority 1)	-	<table border="0"> <tr> <td style="background-color: #008000; color: white; padding: 2px;">Actions agreed by you</td> <td style="background-color: #008000; color: white; padding: 2px;">100%</td> </tr> <tr> <td style="background-color: #ff0000; color: white; padding: 2px;">High Priority completion</td> <td style="background-color: #ff0000; color: white; padding: 2px;">N/A</td> </tr> <tr> <td style="background-color: #008000; color: white; padding: 2px;">Overall completion</td> <td style="background-color: #008000; color: white; padding: 2px;">March 2026</td> </tr> </table>	Actions agreed by you	100%	High Priority completion	N/A	Overall completion	March 2026
	Actions agreed by you	100%							
	High Priority completion	N/A							
Overall completion	March 2026								
Medium (Priority 2)	1								
Low (Priority 3)	-								

Summary of findings

<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ The Establishment Savings Proposal includes a clear objective, problem statements, financial analysis, details of strategic alignment, and operational plans such as workflow changes & resource reallocation. ✓ The terms of references for the Strategic Vacancy Control Board (SVCB) defines the purpose and objectives of the board as well as detailing the board members requirements. ✓ The Transformation Savings Plan Proposal outlines the benefits associated with the voluntary redundancy (VR) process. Among the savings workstream options presented, Option 4 (VR) has been identified as a viable route for achieving potential cost savings. ✓ Budget Monitoring Reports are reported to the Chief Officer Team. The reports outline the cost of VR and outlines agreement from the PCC on funding from the Budget Equalisation Reserve. 	<p>Highest Priority Findings</p> <ul style="list-style-type: none"> • Evidence of affordability and operational acceptability is not maintained. 	<p>Key root causes</p> <ul style="list-style-type: none"> • Records for affordability calculations are not stored centrally. • Operational acceptability is determined through informal conversations which are not formally recorded • An oversight in completing the VR tracker for the DCC decision comments section.
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02. Latest Reports Issued – Summary of Findings

Fleet Management 2025/26

Your One Page Summary

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

Audit rationale

Why the Audit is in Your 2025/26 Plan To assess the design and effectiveness of the controls in place for managing fleet.	Your Strategic Risk STR0350 – Risk associated with transition to an alternative fuel.	Your Strategic / Tactical Objective Ensuring an Effective and Efficient Police Force – Resources and Equipment
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Summary of our opinion

<div style="background-color: #92d050; padding: 5px; text-align: center;"> Moderate Opinion See Appendix A1 for definitions </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="background-color: #00a651; width: 20px; height: 20px;"></div> <div style="background-color: #92d050; width: 20px; height: 20px; text-align: center; color: white;">X</div> <div style="background-color: #ffc107; width: 20px; height: 20px;"></div> <div style="background-color: #dc3545; width: 20px; height: 20px;"></div> </div>	Summary of Recommendations			
	High (Priority 1)	-	Actions agreed by you	100%
	Medium (Priority 2)	2	High Priority completion	N/A
	Low (Priority 3)	2	Overall completion	September 2026

Summary of findings

Examples of good practice <ul style="list-style-type: none"> ✓ The Force utilise either Crown Commercial Services (CCS) or Blue Light Commercial Frameworks to obtain value for money for vehicle procurement. ✓ The Force have monthly budgeting reports that are produced. ✓ The Force uses the Knowledge Hub, a national forum, to request comparator data and share information related to fleet management. ✓ The Head of Fleet makes use of a fuel tracking spreadsheet which includes data such as a breakdown of fuel types and associated quantities and cost. 	Highest Priority Findings <ul style="list-style-type: none"> • The Force does not have a Fleet Management Implementation Plan in place. • The Force does not have a Vehicle Replacement Policy in place. 	Key root causes <ul style="list-style-type: none"> • Limited capacity due to operational demands. • Lack of formal policy documentation, and overreliance on informal discussions
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Direction of Travel

Previous Audit November 2021	Previous Opinion Moderate	Recurring Findings None
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02. Latest Reports Issued – Summary of Findings

Governance 2025/26

Your One Page Summary

Engagement Objective: To assess the design and effectiveness of the control framework in respect of Governance.

Audit rationale

Why the Engagement is in Your 2025/26 Plan

Following the introduction of a new Code of Ethics in 2025 and changes to the Target Operating Model, there are new governance structures in place at the Force that are yet to have been reviewed.

Your Strategic / Tactical Objective

Ensuring an Effective and Efficient Police Force – Our Workforce

Summary of our opinion

Substantial Opinion See Appendix A1 for definitions		Summary of Recommendations	
X		High (Priority 1)	-
		Medium (Priority 2)	-
		Low (Priority 3)	-
		Actions agreed by you	N/A
		High Priority completion	N/A
		Overall completion	N/A

Examples of good practice

- ✓ Our review of the Force Management Statement (FMS) confirms that the Force has recognised changes in its operating environment, taking account of key external factors including political, economic, social and technological developments

✓ The FMS Roadmap begins with collecting departmental information through an FMS questionnaire and engaging with department heads to identify cross-cutting issues, such as demand, future demand, capacity, wellbeing and workforce resilience.

✓ The Force established the Productivity and Efficiency Board in September 2025. Membership includes senior leaders from key directorates and was created in response to rising population, increasing demand, financial pressures, and the need for improved technology and infrastructure.
- ✓ The Force has a range of mechanisms in place to hold leaders to account, including Force Executive Meetings, weekly Chief Officer Team meetings, the monthly Force Performance Day, and daily management meetings.

✓ We compared the Force's performance framework with the Police and Crime Plan and consider there to be adequate linkage between the strategic priorities of the Force and its performance framework.

✓ We have confirmed that there is a leadership programme aimed at officers at different stages in their careers, reviewing the following programmes: Everyone as a Leader, First Level Leader, Mid-Level Leader, Foundation Senior Leader, Senior Leader, and Executive Leaders

✓ The Force effectively engage in partnerships such as Local Criminal Justice Board, Adolescence Safety and Division Board, Safeguarding Adults Partnerships, Youth Justice Management Board, Strategic Partnership Board.

Direction of travel

Previous Audit

May 2022

Direction of Travel

↑ Previous opinion: Satisfactory

Recurring Findings

None

02. Latest Reports Issued – Summary of Findings

Estates Compliance 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 Estates Compliance

Audit rationale

Why the Audit is in Your 2025/26 Plan

To assess the design and effectiveness of the control framework in place to ensure that estates across the Force and OPCC are compliant with their requirements under Health & Safety, Fire, Water and other relevant legislation.

Your Strategic / Tactical Objective

Ensuring an Effective and Efficient Police Force – The Police Estate

Summary of our opinion

Moderate Opinion *

See Appendix A1 for definitions



Summary of Recommendations

High (Priority 1)	-	Actions agreed by you	44%
Medium (Priority 2)	3	High Priority completion	N/A
Low (Priority 3)	3	Overall completion	December 2025

Summary of findings

Examples of good practice

- ✓ Insurance Policy in place which covers buildings up to £181.5 million and machinery, plant & contents up to £19.2million
- ✓ Lifting Operations and Lifting Equipment Regulations (LOLER) examinations are completed on a six-monthly basis.
- ✓ Regular Portable Appliance Testing (PAT)
- ✓ Assessments and tests are in date for a sample of five estates: gate maintenance, boiler servicing, pest control, Pressure Systems Safety Regulations (PSSR) for air compressors, PSSR water systems, oil & fuel storage, lighting protection, and high voltage equipment

Highest Priority Findings

- Fire Risk Assessments (FRAs) are not completed regularly, with 13.7% completed more than ten years ago.
- LOLER inspection evidence not retained.
- No reporting of KPIs to senior management

Key root causes

- Most estates-related testing is statutory therefore a need for a formal Estates Compliance Policy has not been identified.
- Financial constraints
- The Estates team have not identified a business need for compliance reporting.

* Comment on Opinion

Whilst at the time of the audit there were significant control weaknesses regarding regulatory compliance, we acknowledge that management were already aware of these issues and had begun to manage the risks.

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	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	Fieldwork	05-Jan-26			-	-	-	-
Governance	10	10	Final Issued	12-Jan-26	Feb-26	Substantial	-	-	-	-
Environmental Sustainability	10	10	Draft Issued	29-Jan-26			-	-	-	-
Business Continuity Follow Up	5	5	Draft Issued	10-Feb-26			-	-	-	-
Talent Development	10	10	ToR Issued	07-Apr-26			-	-	-	-
Totals	115	115					14	-	8	6

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	Draft Issued	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	89% (8 / 9)
5	Issue of final report	Within 5 working days of agreement of responses	67% (4 / 6)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	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				
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							
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				
Business Continuity FU	16-Jan-26	10-Feb-26	17	26-Feb-26	26-Feb-26	0				
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

Redundancy Lessons Learnt 2025/26

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>The Senior HR Business Partner explained that the Voluntary Redundancy (VR) process begins with employees submitting applications via the intranet. These applications are then assessed based on affordability, and operational acceptability. We reviewed a sample of eight applications from the VR Tracker. Three applications were accepted by DCC, and five were declined. We found the following:</p> <ul style="list-style-type: none"> We were advised that the cost of each VR application is calculated by the project team and subsequently reviewed by the Finance Team. While the VR tracker includes the associated costs, we were unable to obtain evidence confirming that these figures had been calculated and verified. The Head of Change and interim CTO advised this is due to the complexity of the process when pension release is triggered, which includes other teams being involved, and records not being stored centrally. We did not receive evidence of operational acceptability. The Head of HR advised that this is difficult to evidence, as operational acceptability is often determined through informal discussions with line managers, which are not routinely documented. The DCC decision is outlined in the master VR tracker for seven of the eight samples, however for one sample (Employee Number 12161511) the comments section for the DCC decision is empty. <p>The Force should:</p> <ol style="list-style-type: none"> Centralise storage of affordability calculations including documentation of costs and verification by the Finance Team Advise line managers to document key considerations of operational acceptability Introduce a mandatory review step to ensure all sections of the VR Tracker, particularly the DCC decisions are completed before finalising approvals for applications 	Medium	<p>The Force is able to introduce a centralised approach to document storage through a digital solution which will enable all key stakeholders secure access to relevant material. A mandatory review step will also be introduced to ensure that all sections of the tracker have been completed ahead finalising applications. In terms of the management documentation; the Force does record management determination as to whether an application is supported or not from a business delivery perspective. The financial viability assessment is conducted ahead of this. However, it is acknowledged that unlike a compulsory redundancy situation where meetings are formally structured, such meetings undertaken in a voluntary redundancy scenario have tended to be more discussive and informal. To address this, a structured proforma can be introduced to capture both the line management considerations and rationale in respect of operational acceptability of an application along with the key discussion points with the individual themselves.</p> <p><i>Rebecca Milliagan, Senior HR Business Partner</i></p>	31 March 2026

Fleet Management 2025/26

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>The Force should have a documented Fleet Management Implementation Plan in place, this would be expected to outline key actions, timelines, responsibilities, and monitoring arrangements. The implementation plan should be supported by regular meetings and review to track progress of actions.</p> <p>The Head of Fleet advised that the Force does not have a formal Implementation Plan, as one was not established prior to their appointment. Additionally, ongoing operational demands have limited the capacity to develop a formal plan. Instead, the Head of Fleet holds weekly meetings with the Assistant Chief Officer. While formal minutes are not recorded, we were provided with diary screenshots confirming that these meetings are taking place. Furthermore, the Head of Fleet advised that there are daily communications with both the Workshop Manager and the Officer Manager.</p> <p>The Force should develop a formal Fleet Management Implementation Plan to support the delivery of strategic objectives. The plan should include:</p> <ul style="list-style-type: none"> • Key actions and initiatives aligned with the Transport Strategy. • Defined timelines for implementation and review. • Assigned responsibilities for each action. • Performance indicators to measure progress. • Monitoring and reporting arrangements to ensure accountability. <p>Review the Implementation Plan quarterly to assess progress against actions.</p>	Medium	<p>Once the Fleet Strategy is refreshed (Dec 2025), then consideration will be given to whether an Implementation Plan will add value. Other than daily business, the principle strategic objective over the coming years will be the transition to alternatively fuelled vehicles. We are currently awaiting a report from Midlands Net Zero Hub (due end of year / early next year) which will provide a blueprint and options against which we can write an Implementation Plan.</p> <p><i>Supt Andy Parkes, Head of Fleet</i></p>	01 September 2026
2	<p>It is expected that the Force has a formal Vehicle Replacement Policy in place to provide clear criteria for vehicle lifecycle thresholds, maintenance cost tracking, and operational suitability.</p> <p>The Force does not have a documented Vehicle Replacement Policy. Instead, vehicle replacement decisions are made through informal discussions between the Head of Fleet and individual departments. Upon discussion, the Head of Fleet acknowledged that departments would benefit from formal guidance in this area.</p>	Medium	<p>Meetings are held annually regards the Capital Replacement Plan. This is informed by reviewing the entire fleet and giving consideration to the likely need to replace vehicles or purchase additional vehicles based on mileage, continued suitability and the economics of repair. Previously there were arbitrary replacement mileages however with modern vehicles lasting longer, we now consider each on a case-by-case basis.</p>	31 March 2026

Fleet Management 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>We note that a Fleet Replacement Programme is in place, which outlines the role, make, model, vehicle cost, and commissioning cost of proposed replacements. However, the programme does not specify the rationale for each replacement, nor does it indicate the expected lifecycle of the vehicles being replaced. Furthermore, we sought to confirm whether there is an annual budget allocation for fleet procurement. The Head of Fleet advised that an allocation of approximately £1.5 million is agreed each year; however, no formal documentation or evidence was provided to support this figure. We were informed that this amount is verbally agreed.</p> <p>The Force should:</p> <ol style="list-style-type: none"> Develop a formal Vehicle Replacement Programme that establishes clear criteria for: <ul style="list-style-type: none"> Vehicle lifecycle thresholds. Maintenance cost tracking. Operational suitability. Store the Policy on the SharePoint site and communicate to departments. Develop the vehicle replacement programme to include: <ul style="list-style-type: none"> Documented rationale for each proposed vehicle replacement. Expected lifecycle and replacement timelines. Ensure that the annual fleet procurement budget is formally approved and evidenced 	Medium	<p>The proposed budget is presented through the relevant authority levels for agreement by the PCC with appropriate minutes and sign off recorded.</p> <p>This process will henceforth be formally recorded as a policy.</p> <p><i>Supt Andy Parkes, Head of Fleet</i></p>	31 March 2026

We have also raised two Low priority recommendations regarding:

- The Force should:
 - Continue to develop the SharePoint site and ensure the Transport Strategy is uploaded once the platform is operational.
 - In the interim, the Force should consider sharing the Strategy with staff members via email.
- The Force should ensure that all vehicle service job cards are retained and readily accessible, including previous service records..

Governance 2025/26

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

Estate Compliance 2025/26

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>Under UK fire safety legislation, including the Fire Safety Act 2021 and the Regulatory Reform (Fire Safety) Order 2005, there is no legal timeframe for how often a Fire Risk Assessment (FRA) must be completed. However, law outlines that the Responsible Person must review the FRA regularly to ensure it remains valid.</p> <p>We reviewed a sample of five properties from the Estates Portfolio Mastersheet. We sought to ensure that FRAs are completed regularly. Upon completing our review, we note that FRAs for all sample of properties have not been completed regularly. More specifically, there are two properties where the FRA has been completed more than 10 years ago.</p> <ul style="list-style-type: none"> • Child Victim Support Suite Lighthouse - completed on 07/12/2012. • Spinney Hill Park Police Station - completed on 28/11/2012. <p>We conducted a data analysis exercise across the full estate portfolio requiring FRAs. The findings highlight gaps in compliance with best practice standards:</p> <ul style="list-style-type: none"> • 13.7% of properties had FRAs completed over 13 years ago. • 6.8% were last assessed 5 years ago. • 51.7% were assessed 4 years ago. • 3.44% were assessed 2 years ago. • 24% had FRAs completed within the last year. <p>Overall, 75.8% of the estate is non-compliant with the recommended best practice of annual FRA reviews, indicating a substantial need for reassessment and prioritisation. We were advised by the Head of Safety, Sustainability and Risk, that delays in completing FRAs are due to financial pressures. The department have been allocated a budget of £6,000 to complete FRAs in a year; however, they have been quoted £60,000 to complete all FRAs in all Estates annually. Due to financial constraints, this approach is not a viable option.</p> <p>As a result, the Force is exploring alternative solutions, including the recruitment of a suitably qualified individual to carry out FRAs internally. However, this option remains under consideration and has not yet been formally approved. In the interim, the Head</p>	Medium	<ol style="list-style-type: none"> 1. Rejected – Best practice is annually but this is not a legal requirement. Financial challenges for Leicestershire Police make the annual review of fire risk assessments not currently viable. A formal FRA review cycle is already in place and was shared with the auditor. There are currently not enough resources to arrange assessments at any faster pace nor to be able to interpret and manage the actions that may result from such assessments. A plan is in place and was shared with the auditor. 2. Accepted – This has already happened. Unfortunately, costs of fire risk assessments have increased dramatically but those over 10 years old have been prioritised. All assessments older than 10 years should be completed by October 2026. 3. Rejected – A formal schedule is in place and does not need further refinement. Action 2 above meets the prioritisation schedule in a means that allows prudent time and financial management. Those with higher risk profiles or recent changes are already prioritised. <p><i>Matt Jones – Head of Health & Safety</i></p>	31 December 2025

Estate Compliance 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>of Safety, Sustainability and Risk has developed an FRA schedule which prioritises buildings according to risks and significant changes to ensure that estates with higher risk have an FRA completed first.</p> <p>The Force should:</p> <ol style="list-style-type: none"> 1. Establish a formal FRA review cycle, ensuring that assessments are conducted in accordance with best practice. 2. Prioritise reassessment of properties with significantly outdated FRAs, particularly those exceeding 10 years since last review. 3. Continue to refine and implement the risk-based FRA schedule, developed by the Head of Safety, Sustainability and Risk, ensuring that buildings with higher risk profiles or recent changes are assessed first. 	Medium		31 December 2025
2	<p>To ensure effective oversight and strategic decision-making, it is best practice for estates compliance reporting to senior management to be risk-informed and aligned with organisational priorities. Reports should clearly highlight the status of statutory compliance across the estate, including the percentage of properties with up-to-date Fire Risk Assessments (FRAs), outstanding maintenance issues, and any areas requiring urgent attention.</p> <p>We were informed by the Head of Estates that there is currently no formal management reporting framework in place for estates compliance. The team does not report against defined Key Performance Indicators (KPIs); instead, there is an overarching expectation that all statutory tests and inspections are compliant. We were provided with evidence of recurring diary invites confirming meetings between the Head of Estates and the Assistant Chief Officer, held every Thursday, which serve as an informal channel for updates and escalation, and we note that reporting to senior leadership is completed on an exception basis.</p> <p>The Head of Estates advised that formal reporting on estates compliance has not been established, as the team have not identified a specific need for it. Currently, there are no defined Key Performance Indicators (KPIs) in place, and compliance is managed based on the general expectation that all statutory requirements are being met.</p>	Medium	<p>Not Agreed.</p> <p>The Head of Estates is part of the senior management team so reporting to the Chief Officer Team (COT) is done by exception. Part of the role of a qualified Head of Estates is to prevent the COT being inundated with data regarding whether for example, a boiler has been serviced or not. Along with the Head of Estates, specialist technical staff are aware we carry liability if this work is not carried out. An example of reporting by exception occurred recently when there were serious delays from the Vetting Department managing to vet contractors. This was potentially causing an inability to get legal required works carried out, so this was taken to COT by the Head of Estates to resolve the issue. This system of reporting has operated and worked for many years without any issues. KPIs would incur considerable time and ultimately cost in their production and add no value to the force. The legally required servicing requires 100% compliance anyway so reporting anything less would trigger reporting by exception.</p> <p><i>Andrew Wroe – Head of Estates</i></p>	Not Accepted

Estate Compliance 2025/26 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>The Estates team should:</p> <ol style="list-style-type: none"> 1. Develop Key Performance Indicators (KPIs) aligned to statutory obligations (e.g. Fire Risk Assessments, gas safety, electrical testing) 2. Report on identified KPIs on a quarterly basis 	Medium		Not Accepted
3	<p>Monthly lift servicing is considered best practice in police stations, where lifts may be used by staff, detainees, and members of the public. In addition to the statutory requirement under the Lifting Operations and Lifting Equipment Regulations (LOLER) for six-monthly thorough examinations, more frequent servicing such as monthly checks are recommended to ensure operational reliability.</p> <p>We selected a sample of five properties from the Estates Portfolio Mastersheet. We were provided with LOLER certificates, and we were able to confirm that all had been completed in the last 6 months, in line with the Force's aim to complete LOLERs on a six-monthly cycle.</p> <p>We sought to ensure that monthly services have been completed. We were able to confirm the Force maintains full service records from January 2025 to July 2025 for Melton Mowbray and Force Headquarters (FHQ) Admin 1. However, we were unable to confirm service records for Spinney Hill, Euston Street, Loughborough:</p> <ul style="list-style-type: none"> • 17 Spinney Hill: April and May 2025 • 2 Euston Street: January, May and July 2025 • 13 Loughborough: June 2025 <p>The Compliance Manager advised that monthly service reports are communicated to him via email, but he was unable to locate the emails. He has reached out to Concept Elevators, but the Service Manager and Service Administrator are on annual leave.</p> <p>The Estates team should ensure that all evidence of monthly LOLER inspections is consistently retained. Additionally, any missing documentation from Concept Elevators should be proactively followed up once the relevant service personnel return from leave, to maintain a complete record of statutory compliance.</p>	Medium	<p>A spread sheet has been set up tracking emails results from the lift servicing contractor which highlights to the Mechanical Services Manager those sites that have not been complete. The missing emails have been requested from Concept Elevators.</p> <p><i>Jim Sturdy – Mechanical Services Manager</i></p>	Completed

Estate Compliance 2025/26 (Cont.)

We have also raised three Low priority recommendations regarding:

- The Force should develop and formally approve an overarching Estates Compliance Policy to manage estates activity. This should:
 - Define strategic aims.
 - Outline governance structures.
 - Include provisions for statutory testing and inspections.
 - Include Training and CPD requirements
 - Set out Performance Monitoring measures

This recommendation was not accepted.

- The Force should ensure that the EICR for Euston Street Custody is completed and recorded.
- The Force should ensure that the fire extinguisher assessment is completed and recorded.

A2

Thought Leadership and Sector Reporting

Annual Local Government Risk Report 2026



Local government is operating in one of the most challenging environments in decades. Financial pressures, structural reforms, rising service demands, and technological disruption have converged to create unprecedented complexity. Added to this the surge in temporary accommodation costs, SEND deficits, and the rapid adoption of AI - all of which are making the risk landscape evolve faster than ever.

Internal audit must step up as a strategic partner instead of just a compliance checkpoint. That means embedding foresight into governance, providing real-time assurance during transformation, and using data analytics to spot early warning signs.

Find out more and read our report by following the link - [Annual Local Government Risk Report 2026 - Forvis Mazars](#)

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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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