



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

Joint Audit, Risk and Assurance Panel – 09 February 2026

Internal Audit Strategy Update – Operational Plan 2026/27 and Charter – DRAFT

Date Prepared: February 2026

Strictly private and confidential

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Disclaimer

This report (“Report”) was prepared by Forvis Mazars LLP at the request of the Office of the Police & Crime Commissioner for Leicestershire (OPCC) 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 the 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, re-interpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, re-interpretation, 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

Section 01

Introduction

Introduction

The Internal Audit Strategy (the Strategy) is used to direct Internal Audit resources to those aspects of the organisation that are assessed as generating the greatest risk to the achievement of its objectives. This is subject to review and update on at least an annual basis to ensure it meets the needs of the Office of the Police & Crime Commissioner for Leicestershire (OPCC) and Leicestershire Police (Force), including taking account of any areas of new and emerging risk within the Risk Register. The purpose of this document is to provide the Joint Audit, Risk and Assurance Panel (JARAP) with a further update of the Strategy and the proposed 2026/27 Internal Audit Plan (the Plan) for consideration.

In considering the document, the JARAP is asked to consider:

- whether the balance is right in terms of coverage and focus;
- whether key areas have been captured that would be expected; and
- whether there are any significant gaps.

The scope and purpose of internal audit and how the 2026/27 Plan was prepared is set out in **Section 02**. This section also sets out the proposed Plan along with a proposed high-level scope for each review.

The updated Internal Audit Strategy for 2026/27 to 2027/28 is set out in **Section 03**.

In addition, we are also seeking approval from the JARAP for the Internal Audit Charter in **Section 05**, which we request on an annual basis.

Scope and Purpose of Internal Audit



IA's Role

The purpose of internal audit is to provide the Police & Crime Commissioner (PCC) and Chief Constable, through the JARAP, and management, with an independent and objective opinion on risk management, control and governance and their effectiveness in achieving the OPCC and Force's agreed objectives.



IA Plan

Completion of the internal audits proposed in the 2026/27 Plan should be used to help inform the OPCC and Force's statement on the effectiveness of internal control within its annual report and accounts



Objective

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Internal Audit also has an independent and objective consultancy role to help line managers improve risk management, governance and control



Charter

We have included our Internal Audit Charter in Section 05. The Charter sets out terms of reference and serves as a basis for the governance of the OPCC and Force's IA function, establishing our purpose, authority, responsibility, independence and scope, in accordance with the Global Internal Audit Standards (GIAS).

Internal Audit Strategy

Vision: To provide high-quality internal audit that responds to our customers’ needs. To seek to innovate and to provide insight to our customers through leveraging our expertise.

Objectives and Measures



Objective 1: To be a responsive internal audit service that considers your key risks.

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| <ul style="list-style-type: none"> • We will keep the Plan under continual review to respond to emerging risks and priorities, as appropriate. • We will respond to all mutually agreed changes to the Plan. • We will adopt a risk-based approach to planning internal audit coverage and engagements. | <ul style="list-style-type: none"> • Plan delivered has reflected mutually agreed changes. • Risk-based internal audit methodology has been applied. • Ensuring adequate resourcing to deliver audit plan |
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Objective 2: To deliver a high-quality service that supports the achievement of your strategic objectives.

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| <ul style="list-style-type: none"> • We will consider your strategic objectives in planning and delivering our internal audit coverage and engagements. • We will seek regular feedback about the value of our work. • We will commission an External Quality Assessment (EQA) of our internal audit function in line with professional standards (<i>last one conducted December 2024</i>). • We will perform follow-up activity to verify our value is being realised through completion of internal audit recommendations. | <ul style="list-style-type: none"> • Internal audit engagements have been aligned to your strategic objectives. • Feedback has been proactively requested about our services. • EQA performed every five years. • Follow-up activity has been performed. |
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Objective 3: To support innovation and continual improvement of the internal audit service.

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| <ul style="list-style-type: none"> • We will review and react to any feedback received. • We will leverage technology where possible, especially data analytics (subject to the capability of your systems). | <ul style="list-style-type: none"> • We have acted on any feedback received. • Data analytics has been deployed where applicable. |
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Objective 4: To proactively provide insights and share our expertise.

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| <ul style="list-style-type: none"> • We will share our insights with you through channels such as our thought leadership. • We will allocate subject matter experts and specialists to deliver internal audit engagements as appropriate. | <ul style="list-style-type: none"> • Forvis Mazars insights have been proactively shared with you. • SMEs/specialists assigned to engagements, where appropriate. |
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Internal Audit Strategy (Continued)

Internal Audit function that supports the strategic objectives and success of the organisation

Internal Auditor Competency

Maintain Specialist Expertise: Continue delivering targeted technical and sector-specific training to ensure auditors possess the skills required to execute complex and high-value engagements effectively

Structured Development Pathways: Junior auditors are enrolled in accredited professional development programmes (e.g., ICAEW and IRM), with senior management providing oversight to ensure progression aligns with organisational needs and professional standards.

Commitment to Talent Growth: Demonstrate a sustained commitment to building a high-performing team through continuous learning, mentoring, and competency-based development initiatives.

Enhancing engagement with stakeholders

Integrated Assurance Approach: Strengthen collaboration with other assurance providers to enhance coverage and improve coordination across risk areas.

Sector Best Practice Sharing: Continue to share within the sector, fostering knowledge exchange and continuous improvement.

Relationship-Driven Planning: Build on established relationships to review and refine the current Audit Plan, ensuring alignment with organisational priorities and emerging risks.

Technology and Data Analytics

Leverage Advanced Tools: Incorporate innovative technologies—including AI-driven solutions and advanced data analytics platforms—to enhance audit quality, efficiency, and insight.

Collaborate with Specialists: Utilise expertise from internal IT and Fraud teams to strengthen audit coverage in areas requiring technical depth and forensic capabilities.

Continuous Improvement: Commit to exploring emerging technologies and analytics techniques to maintain a forward-looking, data-driven audit approach.

Quality of work

External Quality Assessment Compliance: Fully cooperate with external quality assessments to validate that internal audit activities meet professional standards and deliver high-quality, efficient outcomes.

Transparent Performance Reporting: Provide regular reporting on key performance indicators (KPIs) to the JARAP, ensuring clear oversight of audit timelines and overall effectiveness.

Resourcing

Optimised Resource Allocation: Ensure effective deployment of skills and experience across the internal audit team to maximise efficiency and deliver high-quality assurance.

Team Scale and Diversity: Leverage the strength of a team of approximately 80 auditors, representing a broad spectrum of experience and expertise, to address complex and varied audit requirements.

Dynamic Workforce Planning: Maintain flexibility in resource planning to align with organisational priorities, emerging risks, and specialist needs, ensuring the right capabilities are applied to the right engagements.

Continued planning and emerging risks

Annual Strategy Review: The internal audit strategy will be reviewed annually to ensure alignment with the organisation's evolving risk profile and strategic priorities. This process allows for realignment of the audit programme as new risks emerge

Annual Conclusion: Provide an annual, evidence-based conclusion on the adequacy and effectiveness of the organisation's governance, risk management, and internal control framework.

02

Section 02

Internal Audit Operational Plan 2026/27

Preparing the Strategy Update and Operational Plan for 2026/27

As part of our approach, it is important we consider the OPCC and Force's strategic priorities, as well as the key strategic risks identified, as we seek to align our risk-based approach accordingly. In preparing the Strategy update, the following activities have been undertaken:

A review of the outcomes of 2025/26 internal audit work

Consideration of the latest assessment of risks facing the OPCC and Force, as detailed in the Corporate Risk Registers (November 2025)

Consideration of areas which are not necessarily high risk (such as core operational controls), but where the work of internal audit can provide a tangible input to assurance

Consideration of the results of internal audit across our wider client base

A meeting between Forvis Mazars, OPCC Chief Finance Officer and Assistant Chief Officer (Finance & Resources) on 24 November 2025 to discuss the draft plan.

This section includes the proposed 2026/27 Plan. This also includes a proposed high-level scope for each review which will be revisited as part of the detailed planning for each review. Fieldwork dates for each of the audits, including presentation of finalised reports at future dates for JARAP meetings have been proposed for discussion and approval with the OPCC and Force's management.

The Plan will be reassessed on a continual basis in light of emerging risks (including issues identified by Internal Audit). Should this result in a need for significant revisions, the plan will be revised and presented for re-approval to the JARAP.

Our professional judgement has been applied in assessing the level of resource required to carry out the audits identified in the strategic cycle. This includes consideration of the complexity of the system, volume and frequency of transactions, sources of assurance and the audit approach to the area under review.

Recommendations made as part of our work will be subject to on-going review as part of our Follow up Audit approach.

Internal Audit Operation Plan 2026/27

An overview of the Internal Audit Operational Plan 2026/27 is set out below.

Proposed Summary Operational Plan					
Audit Area	Estimated Days	Strategic Objective	Strategic Risk	Target Start Date	Target JARAP
Occupational Health & Sickness	10	OPCC: Ensuring an Effective and Efficient Force		Q1	August 2026
Joint Scrutiny Panels	10	OPCC: Delivering for Victims and Witnesses		Q1	August 2026
Health & Safety	10	OPCC: Ensuring an Effective and Efficient Force	STR0257	Q1/2	November 2026
Counter Fraud	10	OPCC: Ensuring an Effective and Efficient Force	STR0515	Q1/2	November 2026
Force Transformation	10	Force: Maximising the Best Technology	STR0545	Q2	November 2026
Accreditation Management	10	Force: Investing in the Right People with the Right Skills	STR0291	Q2	November 2026
Core Financials	15	OPCC: Ensuring an Effective and Efficient Force Force: Finding Efficiency and Productivity through Financial Sustainability	STR0278 / OPCC031 / OPCC080 / OPCC073	Q2/3	February 2027
Stalking Super-Complaint Progress	10	OPCC: Delivering for Victims and Witnesses		Q3	February 2027

Internal Audit Operation Plan 2026/27 (Continued)

An overview of the Internal Audit Operational Plan 2026/27 is set out below.

Proposed Summary Operational Plan					
Audit Area	Estimated Days	Strategic Objective	Strategic Risk	Target Start Date	Target JARAP
IT Audit	15	Force: Maximising the Best Technology	STR0339 / OPCC032	Q3	February 2027
Cyber Security Follow Up	7	Force: Maximising the Best Technology	STR0339 / OPCC032	Q3/4	May 2027
Data Quality Follow Up	7	OPCC: Ensuring an Effective and Efficient Force	STR1679	Q4	May 2027
GDPR Follow Up	7	OPCC: Ensuring an Effective and Efficient Force	OPCC014	Q4	May 2027
Management and Reporting Activities					
Collaboration	5			TBC	TBC
Management	15			Ongoing	N/A
Total	141				

Internal Audit Operation Plan 2026/27 (Continued)

The rationale behind the inclusion of each of the areas identified within the Internal Audit Operational Plan 2026/27 is detailed below, alongside an indicative high-level scope. Please note that the detailed scope of each review will be discussed and agreed with the relevant OPCC and/or Force sponsor prior to the commencement of fieldwork.

Occupational Health & Sickness (10 Days)

Whilst the details of the scope will be agreed with management, the audit will provide assurance with regards to the controls and processes in place to ensure that the Force and OPCC workforce are well, specifically regarding sickness absence and return to work.

Joint Scrutiny Panels (10 Days)

Whilst the details of the scope will be agreed with management, the audit will provide assurance with regards to the controls and processes in place to ensure that joint scrutiny panels are operating effectively.

Health & Safety (10 Days)

Whilst the details of the scope will be agreed with management, the audit will provide assurance with regards to the controls and processes in place to monitor and assess the risks faced in some roles within the Force.

Counter Fraud (10 days)

Whilst the details of the scope will be agreed with management, the audit will provide assurance with regards to the controls and processes in place to prevent, report and identify instances of fraud such as the National Fraud Initiative and whistleblowing processes.

Force Transformation (10 days)

Whilst the details of the scope will be agreed with management, the audit will provide assurance with regards to the controls and processes in place supporting the Force's transformation programmes, specifically regarding their governance and programmes related to critical systems such as the Contact Management Department / Control Room.

Internal Audit Operation Plan 2026/27 (Continued)

Accreditation Management (10 Days)

Whilst the details of the scope will be agreed with management, the audit will provide assurance with regards to the controls and processes in place identify, achieve and maintain UKAS accreditation for forensic activity regulated by the Forensic Science Regulator.

Core Financials (15 Days)

To provide assurance with regards the adequacy and effectiveness of the systems of internal control in operation to manage the core financial systems. The scope of the work will include, but not be limited to:

- Policies and procedures
- Access controls
- Amendments to standing data
- Reconciliations
- Authorisation routines
- Reporting

Stalking Super-Complaint Progress (10 Days)

Following the joint investigation by His Majesty's Inspectorate of Constabulary and Fire & Rescue Service (HMICFRS), the College of Policing and the Independent Office for Police Conduct into the super-complaint regarding the police response to stalking submitted by The Suzy Lamplugh Trust on behalf of the National Stalking Consortium, this audit will provide assurance with regards to the Force's progress against the recommendations and actions raised within this investigation.

IT Audit (15 Days)

Whilst the details of the scope will be agreed with management, the audit will provide assurance with regards to the controls and processes in place to prevent cyber attacks/incidents and other security issues across the Force and OPCC's IT infrastructure.

Cyber Security Follow Up (7 Days)

Review of the implementation of recommendations from the 2024/25 audit of Cyber Security. These reviews will provide independent assurance that internal audit recommendations reported to the JARAP as completed, have been implemented.

Internal Audit Operation Plan 2026/27 (Continued)

Data Quality Follow Up (7 Days)

Review of the implementation of recommendations from the 2024/25 audit of Data Quality. These reviews will provide independent assurance that internal audit recommendations reported to the JARAP as completed, have been implemented.

GDPR Follow Up (7 Days)

Review of the implementation of recommendations from the 2024/25 audit of OPCC GDPR and the 2025/26 audit of Force GDPR. These reviews will provide independent assurance that internal audit recommendations reported to the JARAP as completed, have been implemented.

Collaboration (5 Days)

Resources have been allocated across each OPCC / Force to provide assurance with regards the systems and controls in place to deliver specific elements of regional collaboration. Consideration will be given to assessing whether the area of collaboration is delivering against its original objectives and what arrangements are in place, from an OPCC / Force perspective, for monitoring and managing the service.

A detailed 26/27 Collaboration Audit plan will be drafted and shared with the JARAP once agreed by the regional CFO's.

Management (15 Days)

This includes time for the following tasks which are intricate to the delivery of an effective IA service. It includes, as a minimum:

- Preparation and attendance at JARAP;
- Strategic and operational planning;
- Meetings with OPCC Senior Management and Force Chief Officers teams/Chair of JARAP;
- Annual Internal Audit Plan and other reports to JARAP, and
- Other ad hoc requests and responses to queries

03

Section 03

Updated Internal Audit Strategy 2026/27 – 2027/28

Updated Internal Audit Strategy 2026/27 – 2027/28

The rationale behind the inclusion of each of the areas identified within the Internal Audit Operational Plan 2026/27 is detailed below, alongside an indicative high-level scope. Please note that the detailed scope of each review will be discussed and agreed with the relevant OPCC and/or Force sponsor prior to the commencement of fieldwork.

Strategic Risks	Auditable Area	Previous audits					Strategy	
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Indicative 2027/28
Force Risks								
STR0184 – Inability to maintain the power that sustains IT systems and CMD	Business Continuity				Limited	TBC		
STR0339 – Risk of cyber attack	Cyber Security	Substantial	Moderate	Limited	Limited	TBC	22	
STR0257 – Lack of technical H&S risk assessments	Health & Safety	Moderate				TBC	10	
STR0546 – Insufficient resources to manage the Vetting demand	Vetting			Moderate				✓
Demand outstripping capacity to deal with police officer and staff misconduct investigations	Misconduct Hearings							✓
STR0537 – Staff resource capacity in custody	Custody Governance							✓
STR0448 – Year-on-year increase in complaints from members of the public	Complaints		Moderate			Moderate		
STR0459 – Skill development within Safety, Sustainability, Business Continuity and Risk Management	Talent Development		Moderate		Substantial	TBC		
STR0350 – Risk associated with a transition to an alternatively fuelled fleet	Fleet Management	Moderate				TBC		
STR0515 – Anti-Fraud and Theft risk to the force	Counter Fraud	Limited		Limited			10	

Updated Internal Audit Strategy 2026/27 – 2027/28

Strategic Risks	Auditable Area	Previous audits					Strategy	
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Indicative 2027/28
OPCC Risks								
OPCC031 – The Financial Challenge 2022/23-2025/26	Core Financials	Substantial	Substantial	Substantial	Substantial	Substantial	15	
	Medium Term Financial Planning			Substantial	Substantial	TBC		
OPCC032 – Risk of Cyber Attack	Cyber Security	Substantial	Moderate	Limited	Limited	TBC	22	
Collaboration							5	✓
Management and Control							15	✓

04

Section 04

Definitions of Assurance Opinions and Recommendations

Definitions of Assurance Opinions and Recommendations

Assurance Opinions

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.

Recommendation gradings

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.

05

Section 05

Internal Audit Charter

Internal Audit Charter

The Internal Audit Charter sets out the terms of reference and serves as a basis for the governance of the OPCC and Force's Internal Audit function. It sets out the purpose, authority and responsibility of the function in accordance with the Global Internal Audit Standards (GIAS) of the IIA and the Application Note: Global Internal Audit Standards in the Public Sector, produced by CIPFA. The Charter will be reviewed and updated annually by Forvis Mazars.

Purpose of Internal Auditing

The purpose of the IA function is to strengthen OPCC and Force's ability to create, protect, and sustain value by providing the Joint Audit, Risk and Assurance Panel (JARAP) and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

IA carries out assurance and consulting activities across all aspects of OPCC and Force's business, based on a programme agreed with the JARAP, and coordinates these activities via the assurance framework. In doing so, IA works closely with risk owners, and the OPCC's Senior Management and Force's Chief Officer teams.

In addition to providing independent assurance to various stakeholders, IA helps identify areas where OPCC and Force's existing processes and procedures can be developed to improve the extent with which risks in these areas are managed; and public money is safeguarded and used economically, efficiently and effectively. In carrying out its work, IA liaises closely with the OPCC's Senior Management and Force's Chief Officer teams and management in relevant departments.

The independent assurance provided by IA also assists OPCC and Force's to report annually on the effectiveness of the system of internal control included in the Annual Governance Statements.

Commitment to Adhering to the Global Internal Audit Standards (GIAS)

The OPCC and Force's IA function will adhere to the mandatory elements of IIA's International Professional Practices Framework, which are the GIAS and Topical Requirements, and any interpretations of the standards made by the Relevant Internal Audit Standards Setters (RIASS).

We will report periodically to the JARAP and senior management regarding the IA function's conformance with GIAS, which will be assessed through a quality assurance and improvement program.

Mandate

Authority

The OPCC and Force is responsible for maintaining an effective Internal Audit function under the Accounts and Audit Regulations 2015. These regulations mandate that:

- A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes
- Any officer or member of a relevant authority must, if required to do so for the purposes of internal audit:
 - make available such documents and records (includes information recorded in an electronic form); and
 - Supply such information and explanations as are considered necessary by those conducting the internal audit.

The OPCC and Force's JARAP grants the IA function the mandate to provide the JARAP and senior management with objective assurance, advice, insight, and foresight.

The IA function's authority is created by its direct reporting relationship to the JARAP. Such authority allows for unrestricted access to the JARAP. Any restriction (management or other) on the scope of IA's activities will be reported to the JARAP.

The JARAP authorises the IA function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out IA responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of OPCC and Force's and other specialised services from within or outside OPCC and Force's to complete IA services.

Internal Audit Charter (continued)

Independence, Organisational Position, and Reporting Relationships

We will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See “Mandate” section.) We will report functionally to the JARAP and administratively (for example, day-to-day operations) to the Resources Director or equivalent senior officer. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the JARAP, when necessary, without interference and supports the internal auditors’ ability to maintain objectivity.

We will confirm to the JARAP, at least annually, the organisational independence of the internal audit function. If the governance structure does not support organisational independence, we will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. We will disclose to the JARAP any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function’s effectiveness and ability to fulfil its mandate.

The OPCC and Force is responsible for the development of a risk management framework, overseen by the JARAP, which includes:

- Identification of the significant risks in OPCC and Force programme of activity and allocation of a risk owner to each;
- An assessment of how well the significant risks are being managed; and
- Regular reviews by the OPCC’s Senior Management, the Force’s Chief Officer teams and the JARAP of the significant risks, including reviews of key risk indicators, governance reports and action plans, and any changes to the risk profile.

A system of internal control is one of the primary means of managing risk and consequently the evaluation of its effectiveness is central to IA’s responsibilities.

OPCC and Force system of internal control comprises the policies, procedures and practices, as well as organisational culture that collectively support OPCC and Force effective operation in the pursuit of its objectives. The risk management, control and governance processes enable OPCC and Force to respond to significant business risks, be these of an operational, financial, compliance or other nature, and are the direct responsibility of the OPCC’s Senior Management and Force’s Chief Officer teams.

The OPCC and Force needs assurance over the significant business risks set out in the risk management framework. In addition, there are many other stakeholders, both internal and external, requiring assurance on the management of risk and other aspects of OPCC and Force’s business. There are also many assurance providers. OPCC and Force should, therefore, develop and maintain an assurance framework which sets out the sources of assurance to meet the assurance needs of its stakeholders.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between Forvis Mazars, JARAP, and senior management on the IA mandate or other aspects of the Charter. Such circumstances may include but are not limited to:

- A significant change in the GIAS.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the Forvis Mazars team, JARAP, and/or senior management.
- Significant changes to the organisation’s strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of IA services.

Internal Audit Charter (continued)

JARAP Oversight

To establish, maintain, and ensure that OPCC and Force IA function has sufficient authority to fulfil its duties, the JARAP will:

- Champion the IA function to enable it to fulfil the Purpose of Internal Auditing and pursue its strategy and objectives.
- Discuss with Forvis Mazars and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the IA function.
- Ensure Forvis Mazars has unrestricted access to and communicates and interacts directly with the JARAP, including in private meetings without senior management present.
- Discuss with the Forvis Mazars and senior management other topics that should be included in the IA Charter.
- Participate in discussions with Forvis Mazars and senior management about the “essential conditions,” described in the GIAS, which establish the foundation that enables an effective IA function.
- Approve the IA function’s Charter, which includes the IA mandate and the scope and types of IA services.
- Review the IA Charter periodically with Forvis Mazars to consider changes affecting the organisation and approve the IA charter typically annually.
- Confirm that Forvis Mazars has the required qualifications and competencies to provide internal audit services, as described in the GIAS (typically undertaken through the procurement of IA services).
- Provide input into senior management to support the evaluation of the IA provider.
- Receive communications from Forvis Mazars about the IA function including its performance relative to its plan.
- Ensure a quality assurance system has been established.
- Where required, make appropriate inquiries of senior management and Forvis Mazars to determine whether scope or resource limitations are appropriate.

Responsibilities of Management

Management has a role to identify key risks within their service and to ensure that this is effectively managed. Management can assist the process of internal audit by:

- Providing access to records, systems, personnel, premises and properties necessary for Internal Audit to fulfil its mandate
- Co-operate fully and promptly with internal audit during audit engagements
- Contribute to the IA planning process and provide insight into risk areas
- Accept and implement IA recommendations or propose alternative actions which support risk-mitigation, and report progress to
- Retain overall responsibility for establishing effective internal control and risk management framework
- Promote independence of IA within the organisation and ensure adequate resource for IA to fulfil its mandate

Forvis Mazars Roles and Responsibilities

Ethics and Professionalism

We will ensure that internal auditors:

- Conform with the GIAS, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organisation and be able to recognise conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organisation.
- Report organisational behaviour that is inconsistent with the organisation’s ethical expectations, as described in applicable policies and procedures.

Internal Audit Charter (continued)

Objectivity

We will ensure that the IA function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If we determine that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for the OPCC, Force or its affiliates.
- Initiating or approving transactions external to the IA function.
- Directing the activities of any OPCC or Force employee that is not employed.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as management at Forvis Mazars, JARAP, OPCC and Force management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the IA Function

Forvis Mazars has the responsibility to:

- At least annually, develop a risk-based IA plan that considers the input of the JARAP and senior management. Discuss the plan with the JARAP and senior management and submit the plan to the JARAP for review and approval.
- Work with the JARAP and senior management to understand other assurance that could be relied upon by the IA Function.
- Communicate with the JARAP and senior management if there are significant interim changes to the IA plan.
- Coordinate assurance activities with other assurance providers as needed (such as the external auditors) such that the assurance needs of the OPCC and Force, regulators and other stakeholders are met in the most effective way. If we cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary, escalated to the JARAP.
- Evaluate and assess the implications of new or changing systems, products, services, operations and control processes. Carry out assurance and consulting activities across all aspects of the OPCC and Force's business based on a risk-based plan agreed with the JARAP.
- Ensure IA engagements are performed, documented, and communicated in accordance with the GIAS.
- Provide the Police & Crime Commissioner (PCC) and Chief Constable with reasonable, but not absolute, assurance as to the adequacy and effectiveness of the key controls associated with the management of risk in the area being audited.
- Issue reports to the JARAP with results of assurance activities and follow ups.
- Subject to appointment by OPCC and Force assist in the investigation of allegations of fraud, bribery and corruption within the OPCC and Force and notifying management and the JARAP of the results

Internal Audit Charter (continued)

- In accordance with the IA plan, follow up on remedial actions within IA reports to confirm implementation.
- Ensure the IA function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the GIAS and fulfil the IA mandate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the IA function.
- Ensure adherence to the OPCC and Force's relevant policies and procedures unless such policies and procedures conflict with the IA charter or the GIAS. Any such conflicts will be resolved or documented and communicated to the JARAP and senior management

Value for Money

Forvis Mazars will consider the importance of securing value for money, alongside key considerations, when determining appropriate evaluation criteria. Recommendations can be attached to any areas of significant weakness.

The JARAP should consider whether value for money is in line with governance objectives and to receive assurance on this to underpin the annual governance statement.

Communication with the JARAP and Senior Management

Forvis Mazars will report periodically to the JARAP and senior management regarding:

- The IA function's mandate.
- The IA plan and performance / progress relative to its plan.
- Significant revisions to the IA plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the JARAP.
- Results of assurance and advisory services.
- Management's responses to risk that the IA function determines may be unacceptable or acceptance of a risk that is beyond the OPCC and Force's risk appetites.

Quality Assurance and Improvement Program

Forvis Mazars, as a regulated professional services provider to the public sector, maintain a quality assurance and improvement programme covering all aspects of the IA function, including internal and external reviews.

External assessments will be conducted at least once every five years by a qualified, independent assessor.

Scope and Types of IA Services

The scope of IA services covers the entire breadth of the organisation, including all the OPCC and Force's activities, assets, and personnel. The scope of IA activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the JARAP and management on the adequacy and effectiveness of governance, risk management, and control processes for the OPCC and/or Force.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the IA function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

- IA engagements may include evaluating whether:
- Risks relating to the achievement of the OPCC and Force's strategic objectives are appropriately identified and managed.
- The actions of the OPCC and Force's officers, directors, management, employees, and contractors or other relevant parties comply with the OPCC and Force's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the OPCC and Force.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

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Statement of Responsibility

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

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

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

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

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

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