Internal Audit Strategy 2025-2028
Internal Audit Charter
Internal Audit Work Plan 2025/26

1.   PURPOSE OF REPORT

1.1   The purpose of this report is to provide the Joint Audit Committee with the opportunity to review and approve the Internal Audit Strategy 2025-2028 and the Internal Audit Charter. Both documents have been prepared and updated in consideration of the new Global Internal Auditing Standards (GIAS) in the UK Public Sector, which come into effect on 1st April 2025.

1.2   Also included for approval is the proposed internal audit work plan for 2025/26 and an explanation of internal audit's risk-based approach to developing the plan.

2.   BACKGROUND

<u>Audit Strategy</u>

2.1   The Global Internal Audit Standards (GIAS) includes a mandatory requirement for the Head of Internal Audit to develop and implement a strategy for internal audit that supports the strategic objectives and success of the organisation. The strategy should set the vision, strategic objectives, and supporting initiatives for the internal audit function, helping to guide the function toward fulfilling the internal audit mandate. The proposed strategy is set out at Appendix A.

2.2   The strategy will be reviewed at the beginning of each year to ensure it remains relevant and in-line with expectations. Progress towards delivering the strategy will be reported periodically to Senior Management and the Joint Audit Committee.

<u>Audit Charter</u>

2.3   The Standards also require the Head of Internal Audit to develop an Internal Audit Charter which must be approved by the Joint Audit Committee. The Charter should include the internal Audit functions:
- Purpose.
- Commitment to adhering to the Global Internal Audit Standards in the UK Public Sector.

- Mandate, including scope and types of services to be provided, and the Joint Audit Committee's responsibilities and expectations regarding management's support of the internal audit function.
- Organisational position and reporting relationships.

2.4   The Charter has been revised to reflect the requirements of the new Global Internal Audit Standards in the UK Public Sector and is attached at Appendix B.

Audit Plan 2025/26

2.5   Following review of the Police and Crime Commissioners risk register and the Force's Risk and Issues Log and extensive discussions with senior officers, a new draft audit plan has been prepared for 2025/26 and is attached at Appendix C for consideration and approval by the Committee. The available days estimated is considered sufficient to cover the higher level reviews and the majority of those categorised as medium, and therefore will allow appropriate coverage on which to provide an assurance opinion.

3   RECOMMENDATIONS

3.1   The Committee to confirm that the Internal Audit Charter sufficiently covers the governance arrangements for internal audit and determine if any other topics need to be included.

3.2   The Committee consider and approve the Internal Audit Strategy 2025-2028 and the Internal Audit Charter.

3.3   The Committee to approve the internal audit work plan for 2025/26

CONTACT OFFICER	BACKGROUND DOCUMENTS
Name: Lynn Joyce Title: Head of Internal Audit	

INTERNAL AUDIT STRATEGY
2025 - 2028

LYNN JOYCE
HEAD OF INTERNAL AUDIT

Contents

Context

This Internal Audit Strategy outlines the framework for enhancing the effectiveness and delivery of the Internal Audit function for the period 2025-2028. The risk environment in which the OPCC and Force are currently operating creates continuing levels of uncertainty and with that comes significant challenges, including:-

- The advancing use of technology to deliver services;
- Changes in legislation, policing requirements and operational models and practices;
- Implementation of new systems and structures;
- Increased demand on services within an envelope of financial and resource pressures, whilst improving quality and effectiveness; and
- Increase in partnerships/collaboration.

It is therefore important than the Internal Audit function can adapt and respond flexibly to the changing risk environment and its work is closely aligned with organisational objectives to ensure we add value. Our **vision** is therefore:

To be a trusted partner, driving continuous improvement to achieve organisational objectives

The vision supports the Purpose of Internal Audit set out in the Audit Charter, which is 'to strengthen the organisation's ability to create, protect, and sustain value by providing independent, risk-based, and objective assurance, advice, insight, and foresight.' The core values to the left underpin all of our work and support our professional standards.

To achieve our vision, we have identified the **five strategic objectives**, supported by a number of key initiatives and priorities, as set out within the sections that follow. By delivering on these strategic objectives, we will help to enhance the organisations governance, risk management and control framework, which will ultimately contribute to the achievement of the organisations objectives.

We will review and update the strategy at the beginning of each year to ensure it remains relevant and in-line with expectations. Progress towards delivering the strategy will be reported periodically to Senior Management and the Joint Audit Committee.

VISION: To be a trusted partner, driving continuous improvement to achieve organisational objectives

Position as at February 2025

Output indicators:
Audit Coverage
70% of Audit Plan Delivered.

91% of draft audit report were issued within 10 working days.

100% of final reports were issued within 5 days of agreement of the draft.

Quality Indicators:
98% of Post Audit Questionnaires responses were scored as "Very Good" or "Good."

Strategic Objectives

Team focussed objectives
Embed new ways of working across the internal audit team, embracing new systems and processes to deliver a quality service that focusses on the most strategic issues.

Foster a broader learning culture across the internal audit team to develop staff knowledge and awareness, particularly of the professional standards, and encourage personal growth.

Stakeholder focussed objectives
Enhance stakeholder engagement to obtain deeper insights into the organisations risk environment and influence and drive forward improvements to achieve organisational objectives.

Work with stakeholders to embed dynamic rolling audit plans to fully adapt to changing risk environment of the Force and OPCC.

Improve the timeliness and quality of audits by utilising more effective reporting styles and visualisation tools to communicate findings and agree management actions.

Strategic Initiatives

Team focussed initiatives
Develop and embed M365 solutions to integrate key audit functions into a robust, but flexible, working solution that enables the team to effectively manage audits and tracking actions.

Expand existing competency frameworks to incorporate CPD requirements to ensure staff professional education requirements are met through the learning offer.

Stakeholder focussed initiatives
Build on existing stakeholder networks to expand knowledge within the team of organisational risks and begin the journey to develop specialisms at portfolio level.

Utilise the knowledge gained from expanding stakeholder engagement to inform 'in year' changes in the audit plan.

Review all reporting formats across all stakeholder groups to ensure communications are clear, concise and focus on those things that matter, using data visualisations, where possible.

Position to work towards by 2028
Output indicators:
Audit Coverage
90% of Audit Plan Delivered

95% of draft audit report were issued within 10 working days.

95% of final reports were issued within 5 days of agreement of the draft.

Reduce elapsed time on audits (Baseline to be determined end March 2025) (NEW)

Quality Indicators:
97% of Post Audit Questionnaires responses were scored as "Very Good" or "Good"

95% of respondents feel internal audit understands their business area, needs, objectives and risks (NEW)

95% of respondents feel internal audit adds value (NEW)

Conformance with Global Internal Audit Standards in the UK Public Sector (next external assessment 2027)

Our Strategic Objectives

The following two pages provide further context on the strategic objectives set out our strategy outlined on the previous page and further explains our approach over the next three years to delivering the strategic objectives and initiatives to ensure we provide an added value internal audit function that is aligned to organisation objectives and risks.

Objective 1 - Embed new ways of working across the internal audit team, embracing new systems and processes to deliver a quality service that focusses on the most strategic issues. We have historically used an 'off the shelf' internal audit working paper system that was implemented 15+ years ago and has had minimal investment during that time. Whilst this hasn't hindered the assurance services we provide, it hasn't allowed us work differently and explore other possibilities for some aspects of our process, e.g. action tracking. The system has now come to end of life, and we will be moving to Microsoft 365 products to manage internal audits and action tracking which will allow us to explore alternative ways to collaborate, share and present information internally within the team and with our stakeholders. To this end, we will implement new working paper and evidence gathering processes and action tracking mechanisms to allow more up to date reporting taking on board any changes required to meet the Global Internal Audit Standards in the UK Public Sector.	Change activity: ➤ Introduce and embed a system that can track progress with audits and report latest position on a dashboard to share with key stakeholders when required ➤ Create an auditable structure for storing and managing audit working papers, evidence, quality review processes and communications ➤ Embed a secure actions tracker that can be shared with key stakeholders and produce informative dashboards that show the latest position
Objective 2 - Foster a broader learning culture across the internal audit team to develop staff knowledge and awareness, particularly of the professional standards, and encourage personal growth. The Office of the Police and Crime Commissioner is very supportive in its training offer and the team should continue to leverage this as much as possible. We have successfully seen the team expand in terms of audit qualifications and need to ensure we continue to invest in and develop our staff to maintain the continued professional development requirements of their professional bodies, as well as encouraging wider training and personal growth across the entire team. By doing so, we aim to deliver on the requirements of the Global Internal Audit Standards in the UK Public Sector in delivering insight and foresight in our work and also ensure we meet all of our professional and ethical training requirements to deliver the best service we can.	Change activity: ➤ Expand our training tracker to capture evidence to support Continuous Professional Education (CPE) requirements of professional bodies ➤ Share learning from training across the wider team ➤ Align training targets within personal development reviews with competency frameworks and CPE requirements
Objective 3 - Enhance stakeholder engagement to obtain deeper insights into the organisations risk environment and influence and drive forward improvements to achieve organisational objectives. Over the last 8 years we have developed good engagement across parts of the organisation that has seen us develop audit plans that are more aligned to risk, with coverage including Force operational areas. We recognise there is more to do in the engagement space to gain greater understanding and insight of organisational risks. We have refocussed the Principal Auditor role, changing this to Audit Portfolio Lead with a view to this role developing a more expansive knowledge across allocated portfolios and working towards becoming trusted partners for senior managers. This may take some years to develop, but we anticipate starting this journey during 2025/26 with the recruitment process currently underway to recruit to the vacant Audit Portfolio Lead post.	Change activity: ➤ Continue with our attempts to recruit to Audit Portfolio Lead and develop the engagement focus of this role ➤ Identify key stakeholder groups/departments we wish to expand engagement to and develop suitable channels of engagement ➤ Develop protocols for engagement ensuring stakeholders have clear expectations of our 'offer'

Objective 4 - Work with stakeholders to embed dynamic rolling audit plans to fully adapt to changing risk environment of the Force and OPCC. Whilst we have routinely created an annual audit plan, it has been our ambition to create a more dynamic and adaptive process for the plan to be more responsive to change in the risk environment. There has been some limited progress towards this, but we haven't progressed enough with us largely focussing on annual agreed plans. Progress has been hindered somewhat by audit resources, but also potentially from limitations in engagement discussed in Objective 3. Across the next 3 years we will aim to build on the 'rolling audit plan' ambition to ensure we focus our limited resource on the key risk areas, and we will need support of our stakeholder groups to achieve this. This objective is encouraged within the new Global Internal Audit Standards in the UK Public Sector that will come into force in April 2025, which require the Head of Internal Audit to frequently review and update the internal audit plan as necessary.	Change activity: ➢ Develop the Audit Portfolio Lead role to monitor new and emerging risks reported and assess for suitability for assurance work ➢ Build on engagement piece above to promote our offer when emerging risks arise ➢ Establish clear governance protocols for agreeing urgent additions to the audit plan that require quick turnaround to ensure senior management and the Board are informed
Objective 5 - Review all reporting formats across all stakeholder groups to ensure reports are clear, concise and focus on those things that matter, using data visualisations, where possible. Due to the limitations within the working paper system historically used, we have been restricted on how we report to our key stakeholders, as reports have largely been generated from this system. As we move towards Microsoft 365 solutions we now have an opportunity to review our communications and deliver much more succinct priority focussed reports across all stakeholder groups. We will aim to ensure a salient summary is available for senior officers and the Board, with further detail provided for those that needs it. We will aim to utilise data visuals more in our reports as this provides greater impact and emphasis on the things that matter. By doing so, we aim to meet all stakeholder needs with our communications and ensure those that need to have oversight of the key messages, do.	Change activity: ➢ Implement new reporting format for all assurance communications that offers a high-level summary for senior managers ➢ Review all communications to the Joint Audit Committee to ensure focus is on those areas that require greatest attention ➢ Track themes from findings with the ambition of providing annual thematic reporting to senior management to explore root causes where necessary

Our Services - Support Delivery of Our Strategy

All organisations face risks in every aspect of their work: policy making, decision taking, action and implementation, regulation and spending. The different types of risk are varied and commonly include financial risks, IT risks, operational risks, physical risks to people and damage to the organisations reputation. The key to an organisations success is to manage these risks effectively. The management of risks is the responsibility of every manager – Our role is to support managers, and we do this by providing the following services:

Assurance

- We will deliver our strategy through a range of outputs to provide independent assurance to senior management and the Audit Committee that significant risks are being addressed. To do this, we will evaluate the quality of risk management processes, systems of financial, management and operational control and governance processes and report this directly and independently.
- We will adopt a risk based audit approach to most assurance assignments and will give an opinion on how much assurance systems give that significant risks and issues are addressed
- We will issue a report for each audit incorporating agreed actions, and will report these to the Joint Audit Committee.

Advice

- The organisation continues to face major changes in systems, structures, processes and procedures and we will support by providing advice, where required, on the control implications of these changes.
- We will act as a critical friend and challenge the design of processes to reduce risk. It is more constructive for us to advise during the change process rather than after the event when often it is too late to make a difference. By doing this, we are able to challenge current practice and champion best practice, so the organisation achieves its objectives.

Irregularities

- We will help foster the anti-fraud approach of the organisation.
- It is the responsibility of every manager to have effective systems to prevent and detect irregularities. We will liaise with the Professional Standards Department (PSD) in respect of investigations into allegations of fraud and corruption. Whilst investigations will predominantly be undertaken by PSD, the relevant senior manager/ member of Executive Team, in consultation with the Head of Internal Audit, should take all necessary steps to prevent further loss and, if necessary, secure records and documentation against removal or alteration.

Counter Fraud

- We will undertake specific counter fraud work, which involves checking large numbers of transactions, for example, travel claims, credit card expenditure, fuel card usage, to identify errors and potential frauds. This is time-consuming work which limits the number of exercises we can undertake.
- We lead on the organisations participation in the National Fraud Initiative, which is an exercise based on the exchange and comparison of information with other public sector bodies and agencies. The exercise identifies possible fraudulent activity across payroll, pensions and creditor payments.

Our Staff

To help achieve our vision and ensure we are best placed to meet the challenges facing the service, we invest heavily in continued professional development. Our substantive structure consists of five members of staff (4.6 FTEs), consisting of:

Head of Internal Audit	Audit Portfolio Lead (x2)	Auditor x1.6 (FTE)
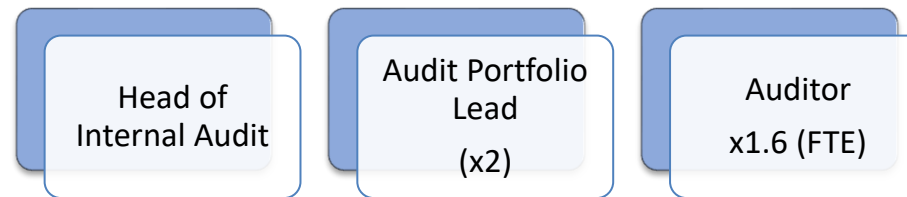
We operate a co-sourced arrangement whereby our in-house team is supported by an external contract (RSM) on a call off basis. This arrangement allows us to access a range of specialist resource in areas such as IT, Cyber, Data Analytics, Contract, Fraud, Risk Management etc. This delivery model provides a number of benefits, including an in-depth understanding of the organisations risks and objectives via the in-house team; increased flexibility, capacity and operational resilience; and access to specialist assurance and advisory services, as necessary.

Across the in-house team, we hold a number of professional qualifications:

- The Head of Internal Audit and one Auditor are qualified members of the Chartered Institute of Public Finance and Accountancy (CIPFA). The Head of Internal Audit is also an affiliate member of the Institute of Internal Auditors (IIA) giving access to a wealth of learning material and supporting guidance.

- One Audit Portfolio Lead is a Chartered Internal Auditor with the IIA, and has an Advanced IT Auditing Certificate also with the IIA and is qualified as a Certified Information Systems Auditor (CISA) with the Information Systems Audit and Control Association (ISACA).

We are committed fostering a broader learning culture across the internal audit team to develop staff knowledge and awareness, and all staff will have a time allocation to devote to training, which will include training for all the team on wider areas such as ethics, safeguarding, diversity and inclusion.

Our Strengths Weaknesses Opportunities and Threats

To support our strategy and to assist with identifying further opportunities for improvement, we have undertaken a Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis, as summarised below. Based on outcomes of the SWOT exercise, the following improvement and development areas were identified that underpin the helped determine, and will underpin, the strategic objectives:

- Wider engagement to ensure we can be more alert to the risk environment as it changes and develop insight and foresight.
- Opportunity to reset with the introduction of the new Global Internal Audit Standards in the UK Public Sector providing an opportunity to review our processes, communications and system to be more efficient and effective.
- The Force has heavily invested in Microsoft 365 which presents an opportunity to maximise the use of existing technology to enhance the quality of our outputs.
- A continued commitment to invest in and professionally develop our staff to broaden our knowledge, share our learning and provide a better service to our stakeholders.

Strengths	Weaknesses
- Skilled and experienced team - Excellent EQA and feedback from PAQs and 360 feedback - Responsive to requests - Engagement with Audit Committee - Broad knowledge of organisations functional areas - Sharing of best practice	- Ability to recruit - Small in-house team – Limited budget to grow - Limited use of new technology - Limited expertise/specialism in some areas - Timeliness of reporting – loses impact - Limited buy-in for advisory services
Opportunities	**Threats**
- Make use of emerging technology/365 solutions/AI/Data Analytics - New Global Audit Standards and Code for Governing IA function - Training offer / Continued Professional Development - Broader engagement / promotion of services - Reliance on other assurance providers - Increase collaboration / shared learning across team	- Demand exceeds resource - Competing demands / pushbacks - Resilience / talent retention - Fast paced changes – managing stakeholder expectation - Significant governance changes - Auditor familiarity / limited potential to rotate staff on audits

INTERNAL AUDIT CHARTER

LYNN JOYCE

HEAD OF INTERNAL AUDIT

Contents

Introduction

In accordance with the Global Internal Audit Standards (GIAS), the Head of Internal Audit must develop and maintain an internal audit charter that specifies, at a minimum, the internal audit function's:

- Purpose of Internal Auditing.
- Commitment to adhering to the Global Internal Audit Standards.
- Mandate, including scope and types of services to be provided and the board's responsibilities and expectations regarding management's support of the internal audit function.
- Organisational position and reporting relationships.

The Head of Internal Audit must discuss the proposed charter with the board and senior management to confirm that it accurately reflects their understanding and expectations of the internal audit function. The Charter will be periodically reviewed and approved by senior management and the relevant board (definitions provided below.)

Definitions

The Global Internal Audit Standards refer to several roles throughout:

The Chief Audit Executive - *'The leadership role responsible for effectively managing all aspects of the internal audit function and ensuring the quality performance of internal audit services in accordance with the GIAS.'*

The specific responsibilities of the Chief Audit Executive are undertaken by the Head of Internal Audit. All references from here on are to the Head of Internal Audit.

The Board - '*The highest-level body charged with governance, such as:*
- *A board of directors.*
- *An Audit Committee*
- *A board of governors or trustees.*
- *A group of elected officials or political appointees.*
- *Another body that has authority over relevant governance functions.*

The Joint Audit Committee will perform the function of the Board. All references from here on are to the Joint Audit Committee.

Senior Management - '*The highest level of executive management of an organisation that is ultimately accountable to the Board for executing the organisations strategic decisions, typically a group of persons that includes the chief executive officer or head of the organisation.*'

The Senior Management role is fulfilled by the Chief Executive, the Chief Finance Officer (PCC), the Force Director of Commercial Services and the Deputy Chief Constable.

Purpose

The purpose of the internal audit function is to strengthen the organisation's ability to create, protect, and sustain value by providing the Joint Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function:

- Supports the delivery of the organisation's strategic objectives by providing risk-based and objective assurance on the adequacy and effectiveness of governance, risk management and internal controls.

- Champions good practice in governance through assurance, advice and contributing to the organisation's annual governance review.

- Advises on governance, risk management and internal control arrangements for major projects, programmes and system changes.

- Has access to the organisation's collaborative and arm's-length arrangements.

Commitment to Adhering to the Global Internal Audit Standards

The organisation's internal audit function will adhere to the mandatory elements of the Global Internal Audit Standards in the UK Public Sector. The Head of Internal Audit will report annually to the Joint Audit Committee and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

Mandate

The Police and Crime Commissioner and the Chief Constable are both 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, taking into account public sector internal auditing standards or guidance.
- Any officer or member of a relevant authority must, if required to do so for the purposes of the 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.

This supplements the CIPFA Statement of the Role of the Chief Financial Officer in Local Government which states the Chief Financial Officer must:

- Ensure an effective Internal Audit function is resourced and maintained;
- Ensure that the authority has put in place effective arrangements for the Internal Audit of the control environment and systems of internal control, as required by professional standards and in line with CIPFA's Code of Practice on Local Authority Accounting in the UK;
- Support the authority's internal audit arrangements, and
- Ensure that the Audit and Standards Advisory Committee receives the necessary advice and information, so that both functions can operate effectively.

This responsibility has been delegated to the Chief Finance Officer for the Police and Crime Commissioner West Midlands, and the Director of Commercial Services for West Midlands Police.

The internal audit function's authority is created by its direct reporting relationship to the Joint Audit Committee. Such authority allows for unrestricted access to the Joint Audit Committee. The Head of Internal Audit has the opportunity to meet with the Joint Audit committee in private at least annually.

The Joint Audit Committee authorises the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit 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 the organisation and other specialised services from within or outside the organisation to complete internal audit services.

Independence, Organisational Position, and Reporting Relationships

The Head of Internal Audit 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.) This includes:

- reporting in own name;
- the freedom to report directly to the Joint Audit Committee; and
- being free from direct responsibility for the development, implementation or operation of systems and procedures

The Head of Internal Audit will be a member of the senior management team within the office of the Police and Crime Commissioner West Midlands and report functionally to the Joint Audit Committee and administratively (for example, day-to-day operations) to the Chief Finance Officer. The Head of Internal Audit also has a direct reporting line into Force Executive Team via the Force Director of Commercial Services. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the Joint Audit Committee, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The Head of Internal Audit will confirm to the Joint Audit Committee, at least annually, the organisational independence of the internal audit function. If the governance structure does not support organisational independence, the Head of Internal Audit will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence.

The Head of Internal Audit will disclose to the Joint Audit Committee 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 fulfill its mandate. The Joint Audit Committee can escalate its concerns about internal audit independence to those charged with governance.

The responsibility regarding the appointment, removal, job description and remuneration of the Head of Internal Audit is with the Chief Finance Officer, who will consult with the Force Director of Commercial Services and the Joint Audit Committee. The Chief Finance Officer will review the performance appraisal of the Head of Internal Audit and feedback will also be sought from the Chair of the Joint Audit Committee.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the Head of Internal Audit, Joint Audit Committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards in the UK Public Sector.

- A significant reorganisation.

- Significant changes in the in the role of the internal audit function, Head of Internal Audit, Joint Audit Committee, 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 internal audit services.

Any changes required to the Charter will be submitted to Joint Audit Committee for review and approval.

Joint Audit Committee Oversight

To establish, maintain, and ensure that the organisation's internal audit function has sufficient authority to fulfill its duties, the Joint Audit Committee will:

- Discuss with the Head of Internal Audit and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.

- Ensure the Head of Internal Audit has unrestricted access to and communicates and interacts directly with the Joint Audit Committee, including in private meetings without senior management present.

- Discuss with the Head of Internal Audit and senior management other topics that should be included in the internal audit charter.

- Participate in discussions with the Head of Internal Audit and senior management about the "essential conditions," described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.

- Approve the internal audit function's charter annually, which includes the internal audit mandate and the scope and types of internal audit services.

- Review the internal audit charter at least annually with the Head of Internal Audit to consider changes affecting the organisation, such as the employment of a new Head of Internal Audit or changes in the type, severity, and interdependencies of risks to the organisation.

- Approve the risk-based internal audit plan.

- Provide a view, where appropriate, on the internal audit function's human resources administration and budgets that allow the internal audit function to fulfill its mandate and accomplish its audit plan.

- Provide input to senior management on the Head of Internal Audit's performance (via the Chair).

- Receive communications from the Head of Internal Audit about the internal audit function, including its performance relative to its plan.

- Ensure a quality assurance and improvement program has been established and review the results annually.

- Make appropriate inquiries of senior management and the Head of Internal Audit to determine whether scope or resource limitations are inappropriate.

The appointment, removal, job description and remuneration of the Head of Internal Audit will be undertaken by Chief Finance Officer in consultation with Senior Management and the Joint Audit Committee.

Responsibilities of Management

All levels of management have a role to identify key risks to their service and to ensure these risks are effectively mitigated to an adequate degree in accordance with their organisations' risk appetites.

Management is also responsible for ensuring that staff are aware of the processes and procedures required to operate the internal control systems. All managers can assist the process of Internal Audit by:

- providing access at all reasonable times to premises, personnel, documents and assets that the Internal Auditors consider necessary for the purposes of their work;

- giving information and explanations that are sought by the Internal Auditors in the course of their work;

- providing input to both the audit plans and the terms of reference for each review, to ensure attention is focused on areas of greatest risk;

- engaging constructively with internal audit's findings, opinions and advice

- implementing agreed actions from internal audit outputs in a timely and effective manner;

- immediately notifying the Head of Professional Standards / Head of Internal Audit of all suspicions of fraud, theft, or other irregularity, in accordance with the Anti-Fraud, Bribery and Corruption Policy.

Senior management can further support internal audit by:

- facilitating access to the organisation's external auditor, and other sources of assurance such as external providers assurance e.g. regulators, inspectors and consultants;

- providing early notification to Internal Audit of plans for change, including new operational systems and processes;

- ensuring that where key systems are managed by an external organisation the contractual documentation considers, in consultation with the Head of Internal Audit, the Internal Audit arrangements for those key systems.

- building awareness and understanding of the importance of good governance, risk management and internal control for the success of the organisation, and of internal audit's contributions.

When the Head of Internal Audit concludes that management has accepted a level of risk that may be unacceptable to the organisation, he/she will discuss the matter with senior management. If the Head of Internal Audit determines that the matter has not been resolved, he /she will communicate the matter to the Joint Audit Committee. It is not the responsibility of the Head of Internal Audit to resolve the risk.

Head of Internal Audit Responsibilities

Ethics and Professionalism

The Head of Internal Audit will ensure that internal auditors:

- Conform with the Global Internal Audit Standards in the UK Public Sector, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.

- Have regard to the Committee on Standards of Public Life's Seven Principles of Public Life.

- 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 behavior that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

Objectivity

The Head of Internal Audit will ensure that the internal audit 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 the Head of Internal Audit determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to the Chief Finance Officer and /or the Chair of the Joint Audit Committee depending upon the nature of the impairment.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they 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 18 months.

- Performing operational duties for the organisation or its affiliates.

- Initiating or approving transactions external to the internal audit function.

- Directing the activities of any of the organisation's employee's that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to the Head of Internal Audit at least annually.

- 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 Internal Audit Function

The Head of Internal Audit has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the Joint Audit Committee and senior management. Discuss the plan with the Joint Audit Committee and senior management and submit the plan to the Joint Audit Committee for review and approval.

- Communicate the impact of resource limitations on the internal audit plan to the Joint Audit Committee and senior management.

- Review and adjust the internal audit plan, as necessary, in response to changes in organisation's business, risks, operations, programs, systems, and controls.

- Communicate with the Joint Audit Committee and senior management if there are significant interim changes to the internal audit plan.

- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards in the UK Public Sector.

- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Joint Audit Committee and senior management quarterly, and for each engagement as appropriate.

- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards in the UK Public Sector and fulfill the internal audit mandate.

- Identify and consider trends and emerging issues that could impact organisation and communicate to the Joint Audit Committee and senior management as appropriate.

- Consider emerging trends and successful practices in internal auditing.

- Establish and ensure adherence to methodologies designed to guide the internal audit function.

- Ensure adherence to the organisation's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Joint Audit Committee and senior management.

- Where possible, coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the Head of Internal Audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Joint Audit Committee.

Communication with the Joint Audit Committee and Senior Management

The Head of Internal Audit will report at the defined frequency to the Joint Audit Committee and senior management regarding:

- The internal audit function's mandate (Annually).

- The internal audit plan and performance relative to its plan (Quarterly).

- Significant revisions to the internal audit plan (Quarterly, if any).

- Potential impairments to independence, including relevant disclosures as applicable (Annually).

- Results from the quality assurance and improvement program, which include the internal audit function's conformance with the Global Internal Audit Standards in the UK Public Sector and action plans to address the internal audit function's deficiencies and opportunities for improvement (Annually).

- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Joint Audit Committee that could interfere with the achievement of organisation's strategic objectives (Quarterly, if any).

- Results of assurance and advisory services (Quarterly).

- Resource requirements (Annually).

- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond organisation's risk appetite (Quarterly, if any).

The Head of Internal Audit will provide an annual report to the Joint Audit Committee and Senior Management which incorporates:

- An annual conclusion;
- A summary of the work that supports the conclusion;
- A statement on conformance with the Global Internal Audit Standards in the UK Public Sector and the results of the quality assurance and improvement programme.

The annual report and conclusion will be used to inform the Annual Governance Statement.

The budget for Internal Audit is set in accordance with the organisation's budget setting process. The Chief Finance Officer is responsible for the management of the budget.

The Internal Audit Plan considers the work required to enable the Head of Internal Audit to provide an annual conclusion on the organisation's governance, risk and control environment. At the time the plan is devised, an assessment will be made to determine the resources available to deliver the plan. The plan is prioritised based on risk, and reported to the Joint Audit Committee. The Joint Audit Committee will also be updated on any assurance work the internal function is unable to fulfil due to limited resources or competencies within existing available resource, with details of any known mitigating actions.

Quality Assurance and Improvement Program

The Head of Internal Audit will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards in the UK Public Sector, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the Head of Internal Audit will communicate with the Joint Audit Committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation; qualifications must include at least one assessor holding an active Certified Internal Auditor credential.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organisation, including all of the organisation's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Joint Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the organisation.

The nature and scope of advisory services may be agreed with the relevant responsible officer, provided the internal audit 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.

Third Parties

Internal Audit also operates a co-sourced delivery model, this is on a call-off arrangement which allows for a portion of the annual plan to be delivered by an external provider. The provider is required to work to the same standards and audit methodology as detailed within this Charter.

INTERNAL AUDIT PLAN
2025/26

LYNN JOYCE
HEAD OF INTERNAL AUDIT

Contents

Our Approach for 2025/26

Whilst the plan covers one year, in line with the objectives set out in our strategy, it will remain flexible to cover changes in the risk profile of the organisation, and will be revised as and when significant risks arise that require assurance. Our focus is primarily on the high risk areas, areas of significant change and key organisational processes as this is key to us providing the appropriate assurance that governance, risk management and internal control arrangements remain effective. We will also ensure we cover core functions of financial and information management processes on a cyclical basis to ensure robust arrangements are maintained in these critical areas.

As far as possible, our work will be aligned with the organisations risk base by reviewing both the Force and Police and Crime Commissioner's risk register and consulting extensively with senior management to identify other risk areas for review where management require assurance that systems of control are adequate and operating effectively. Our consultation process for devising the Audit Plan included the following:

- We met with the Deputy Chief Constable, all Assistant Chief Constables, the Director of Commercial Services, the Assistant Director of IT & Digital, Service Director – People services and the Police and Crime Commissioner's (PCC) Chief Executive and Chief Finance Officer.

- We reviewed the Police and Crime Plan, the Force Risk and Issues Log and the PCC's Risk Register.

- We considered other sources of information, including national and local strategies and policies, organisational changes, HMICFRS reports and consideration of collaborative arrangements in place.

- We have access to various professional networks such as the National Police Audit Group which highlights wider issues affecting internal audit, which have also been considered when we determined the programme of work.

Resources by Category

When taking account of any avoidable days, e.g. Annual leave, bank holidays, training, administration time, planned absences etc., the breakdown of days against each of the key assurance areas is provided below:

Category	% of days
Assurance; including contingency	84
Advisory; incl. contingency for ad-hoc advice	3
Counter Fraud/Investigation contingency	3
Management; incl. JAC facilitation and reporting, External Audit Liaison, Audit Planning, Senior Management Liaison etc.	10

Prioritisation Process

As in previous years, the number of potential audit areas exceeds our available resources, therefore we have prioritised the work plan to identify those audits with the highest risk, based on the following criteria:

- Links with objectives in the Police and Crime Plan;

- Links to the Force Risk and Issues Log and PCC risk register;

- Previous known issues that highlight potential control weaknesses (from HMICFRS, Internal Audit, External Audit);

- Other scrutiny and assurance processes in place;

- Key or new system or service priorities

- Time since last review.

Based on these criteria, we have prioritised the audits as high, medium and low and will aim to focus our resource on those areas with the highest score.

Reliance on Other Assurance Providers

To minimise duplication and make the best use of our limited resources, the Global Internal Audit Standards now requires us to coordinate with other internal and external providers of assurance services and consider relying upon their work.

We have taken this approach in some areas, for example:
- if there is a forthcoming HMICFRS inspection;

- where a process is International Organisation for Standardisation (ISO) compliant, such as Forensics services and NABIS; or

- if a service area undertakes compliance checks we will evaluate their approach and if it is sound then place reliance on this.

However, we do need to do more in this space and we have identified an improvement action to aim to increase our awareness of the work of other assurance providers to support the overall assurance of the organisation.

2025/26 Draft Internal Audit Work Plan

The proposed Internal Audit Plan is outlined below. The plan is not set in stone and will be flexed to respond to the risks of the organisation.

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigations	Counter fraud	Management
Crime/All	HMICFRS Outcomes	Pool of time to focus on areas arising from outcome of HMICFRS inspections, e.g. Child inspection / PEEL. Use of time to be determined with Force during the year.	Force		M	✓				
Operations	Civil Contingencies	Police forces require robust, yet flexible, emergency planning arrangements to meet the requirements of the Civil Contingencies Act. This review will provide assurance that the Force is complying with their responsibilities under the Civil Contingency Act and that adequate arrangements are in place to ensure that the 6 key duties are being fulfilled. _RR 139 - (Issue) JESIP Command Training_ _RR 310 - (Issue) JOPS3 Training within Force Contact Supervisors_	Force	Partnerships Effective local, regional and national collaboration	M	✓				
Operations	Central Ticketing Office	The Central Ticketing Office is responsible for processing all speeding offences detected by static, average speed and mobile cameras, Traffic Offence Reports and Fixed Penalty Notices etc. This review will consider the processes in place processing and issuing tickets to ensure timely, action, appropriate record keeping, compliance with GDPR etc. _RR 151 - (Issue) Central Ticket Office: Number of Outstanding Cases_	Force	Improving Road and Travel Safety Increase prevention and enforcement against the fatal four	H	✓				
Change, Corporate Communications and Force Contact	Force Contact Resourcing	A new workforce management tool is being introduced within Force Contact which allows more predictive functionality and allows more dynamic resource management. This review will assess controls within the new system to ensure effective resource management within Force Contact and determine appropriate performance management to assess impact/benefits. The roadmap for future development of the system may also be considered (depending on how far implementation has progressed).	Force	Building Trust and Confidence Getting the basics right	H	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigations	Counter fraud	Management
		RR 156 - (Issue) Force Contact - Duty Management and Effective Rostering Capability *RR 257 - (Issue) Staffing Resilience in Dispatch*								
Change, Corporate Communications and Force Contact	Benefits Realisation	Benefit Realisation Management is the process of organising and managing, so that potential benefits arising from an investment in change are actually achieved. A new benefits strategy is being launched and this review will consider how the Force plans, tracks and delivers benefits to support delivery of their strategy commitments.	Force		L	✓				
Change, Corporate Communications and Force Contact	Social Media Strategy	The Force are moving to single social media platform tool. This review will consider the impact of this change and the wider social media policies across the force and how these are being followed. *RR 344 - (Risk) Misinformation, Disinformation or Non-Factual Reporting Within the Media and Social Media.*	Force	Building Trust and Confidence Listening and responding to the public Accountability to the public	M	✓				
Commercial Services/People	Grievance Process	A new grievance policy was launched in 2023/24. This review will assess policy compliance, robustness of arrangements in place for managing cases, review how actions arising are being tracked and monitored through different governance boards and general oversight arrangements.	Force	People and Resources	M	✓				
Commercial Services/People	Contingent Workers	This review will assess the robustness of onboarded and offboarded arrangements for contingent workers, including access to buildings, systems, vetting remains up to date and relevant etc. *RR 213 - (Risk) Contingent Workers Remaining Active on Police Systems After Leaving*	Force	People and Resources	M	✓				
Commercial Services/IT	Records Management /Compliance with MOPI	Management of Police information (MOPI) is designed to provide a common framework for managing police information, highlighting the importance of common standards in high-risk areas of activity. This review will consider if the key governing principles of MOPI are being complied with, including grading, ownership, retention, review and disposal of information. *RR 90 - (Issue) Records Management Team - Resourcing & Training*	Force	Building Trust and Confidence Getting the basics right	H	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigations	Counter fraud	Management
		RR 117 - (Issue) Data Quality on Force Operational Systems *RR 330 - (Issue) CONNECT MOPI Gradings*		Bringing Offenders to Justice						
Commercial Services/IT	Robotics Governance	This review will assess the governance arrangements when new robotics are requested, and review a sample of existing robotics to ensure effective monitoring of performance. *RR 117 - (Issue) Data Quality on Force Operational Systems*	Force	People and Resources Data and technology	M	✓				
Commercial Services/IT	Cyber Security	With the high levels of sensitive and confidential data that the force manages, cyber security is essential to help ensure that network, hardware and software vulnerabilities and potential cyber risks are identified and managed continually to prevent cyber-attacks. This review will consider the adequacy of cyber security policies and procedures, as well as any detective and preventative measures to identify and manage potential cyber threats. *RR 59 - (Risk – monitored) Cyber Security*	Force	People and Resources Data and technology	H	✓				
Commercial Services/CAM	Uniform (Advice)	Fast pace changes planned across Uniform and Detained Property – This time will be to advise on changes	Force	People and Resources People	N/A		✓			
Commercial Services/CAM	Detained Property (Advice)	Fast pace changes planned across Uniform and Detained Property – This time will be to advise on changes.	Force	Protecting Victims and Witnesses	N/A		✓			
Operations / Commercial Services - Finance	Income Generation – Driver Improvement Courses	From August 2024, WMP have been running driver training courses which can be attended online or in person. This review will assess the arrangements in place for running the courses, including governance and performance management arrangements of this new function and financial arrangements (management within the general ledger.)	Force	Improving Road and Travel Safety Increase prevention and enforcement against the fatal four	M	✓				
Force/OPCC	Gifts and Hospitality	This review will provide assurance that the gifts and hospitality policies of the OPCC and WMP follow are complied with and follow recommended guidance.	Both	People and Resources	M	✓				
Commercial Services /CAM	Fleet Maintenance	The review will focus on the processes and systems in place in regards to the management and utilisation of vehicle fleet to meet operational requirements. *RR 137 - (Issue) Maintenance and Repair of Vehicles*	Force	People and Resources People	M	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigations	Counter fraud	Management
		RR 276 - (Issue) LPA Fleet Availability *RR 366 - (Risk) Fleet - Automated Vehicle Safety Functions*		Decarbonisation and Net Zero						
Crime	Forensic Medical Statements	This review will consider the arrangements in place to provide support in relation to provision of medical evidence for criminal cases following a new contract arrangement being established in December 2024.	Force		M	✓				
Commercial Services/Finance OPCC	Payroll	This review will consider the adequacy of processes and systems and provide assurance that there is a robust payroll service that enables timely and accurate payments to employees of WMP and the OPCC, whilst ensuring accuracy of the ledger. *RR 60 - (Risk) Financial Management*	Both		M	✓				
Commercial Services/Finance OPCC	Cash Office Functions	This review will test that adequate processes and procedures are in place to ensure that cash and income practices are secure and reduce the risk of loss or misappropriation. *RR 60 - (Risk) Financial Management*	Force		M	✓				
Commercial Services/Finance OPCC	Bank Reconciliation	The review will provide assurance that there are robust processes and systems in place for completing timely and accurate bank reconciliations. *RR 60 - (Risk) Financial Management*	Both		M	✓				
Commercial Services/Finance OPCC	VAT	This review will consider the systems in place for the accurate and timely submission of VAT claims to HMRC. *RR 60 - (Risk) Financial Management*	Both		M	✓				
DCC	Risk Management	To assess, review and provide assurances that adequate risk management arrangements are in place to identify, assess and manage the strategic risks facing the Force to ensure objectives can be achieved.	Force	Accountability and Governance Wider oversight	M	✓				
Security	Serious and Organised Crime	This review will aim to provide assurance over the ROCU delivery arrangements across the region around Serious and Organised Crime. (Scope to be determined)	Force		M	✓				
Security	CTU Business Services Team	Business Support provide a number of support functions to the West Midlands Counter Terrorism Unit. The functions include Employee Resourcing, Facilities and Estates, Finance, Security and IT. This review will aim to provide assurance that the Business Support	Force		L	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigations	Counter fraud	Management
		processes and systems in place within CTU are effective. This will include a review of CTU vetting arrangements.								
Local Policing	LPA Governance, Data and Performance Management	Time allocation for rolling programme of individual (Local Policing Area) reviews to assess robustness of governance, data, decision making and performance management regimes across all areas of an LPA (2 LPA's Dudley and Walsall to be reviewed during 2025/26) *RR 254 - (Issue) Lack of investigative experience*	Force		M	✓				
OPCC	Casework	This review will assess, review and provide assurances that adequate arrangements are in place within the OPCC in the processing and management of casework requests received from members of the public	PCC		L	✓				
OPCC	My Community Fund	The Police and Crime Commissioner makes money available to support communities in the West Midlands who want to make their community a safer place to live and work. This review will consider the transparency of arrangements in place for the administration and management of this fund.	PCC		L	✓				
Mandatory	Contingency for Assurance work	Due to uncertainty in time required for some jobs - contingency established to be allocated to audits that merit further allocation of time.	Force		N/A	✓				
Mandatory	Management	Includes Audit committee planning, reporting and attendance, Audit Planning and ongoing liaison, effectiveness review, general management etc.	Force		N/A					✓
Mandatory	Contingency for investigations	Includes liaison with PSD on ad-hoc investigation	Force		N/A			✓		
Mandatory	Contingency for Ad-hoc advice	Small amount of time to provide advice on request that is not already included as part of this plan	Force		N/A		✓			
Mandatory	Follow-ups	Time allocation to follow-up on audit recommendations to confirm implementation	Force		N/A	✓				
Mandatory	Carry Forward Days of jobs in progress	Time allocation for completion of carry forward jobs from 2024/25 plan	Force		N/A	✓				
Mandatory	NFI	Providing data downloads to Cabinet Office and investigating matches and subsequent investigation of matches reported	Force		N/A				✓	

Illustration of Auditable Topics (not planned for 2025/26)

Below is an illustrative list of topics that we cannot audit based on our existing level of resource. The illustrative topics consists of suggestions received through the annual planning exercise and is not a complete list of potential auditable topics (the audit universe). Some of the illustrative topics are in early project phase or in mid change and are therefore more suitable subjects for future years. Others are low risk and therefore not considered priority at this time. This list is therefore considered as a reserve of potential audits that we could refer to if resources change or changes are proposed to the planned audits. Some may move to pipeline audits for 2026/27 which will help us progressively move to a rolling audit plan which changes frequently to adapt to the risk environment.

Portfolio	Area	Description	PCC/Force or Both	Police and Crime plan objectives	Priority	Comments
Commercial Services/Finance	**Procurement Act / Compliance with CSOs**	This review will consider how the Force is preparing / implementing the changes brought about by the new procurement Act and general compliance with Contract Standing Orders following recent changes to thresholds.	Both	People and Resources Value for Money	M	Potential to include in 2026/27 pipeline to allow changes to embed.
Crime	**Child Audits**	Themed audits focussing on the Child covering areas such as: - Missing Children - Compliance with National Child and Young Persons Policing Strategy - Children taken into police protection - Multi-Agency Safeguarding Hub - Custody - Appropriate Adults for Children - Custody - PACE Beds (Section 38(6) PACE) - Custody - Strip search (Children)	Force			A pool of time has been included to utilise based on outcomes of forthcoming HMICFRS Child inspection
Crime	**Victims Right to Review**	The Victim's Right to Review scheme allows victims of crime to challenge a decision not to prosecute a suspect. This review will consider the process for managing such requests including timely triage to correct person, reviewed and authorised by an appropriate rank, records updated and appropriate closure.	Force	Protecting Victims and Witnesses Victims' rights and welfare	L	
Crime	**Commissioned Services**	This audit will consider how the Force is maximising use of referrals to commissioned support services.	Both	Protecting Victims and Witnesses Support by and for specialist services	L	
Operations	**Airport Policing Unit**	The Airport Policing Unit relies on a great deal of inter-agency co-operation from partners such as the United	Force		L	

Portfolio	Area	Description	PCC/Force or Both	Police and Crime plan objectives	Priority	Comments
		Kingdom Border Force (UKBF) as well as a range of governmental departments and bodies. This review will consider the partnership working arrangements in place to ensure the Airport Policing Unit operates effectively.				
Operations	**Defending Democracy Team (Operation Bridger)**	Operation Bridger is a nationwide police protective security operation to enhance the security of Members of Parliament. within WMP, the Defending Democracy Team are the liaison between Elected Officials, Parliamentary Teams and West Midlands Police. The Team facilitates communication between the parties and support safeguarding and investigations with an overall aim of defending the democratic process. This review will assess compliance with National standards relating to Op Bridger.	Force		L	Plans to include this within HMICFRS PEEL assessment
People	**Police Race Action Plan**	The Police Race Action Plan sets out changes across policing to improve outcomes for Black people who work within or interact with policing. This review will determine how the Force is progressing to achieve its commitments under the PRAP, including action tracking, governance, performance and reporting arrangements.	Force	An Equal and Fair West Midlands

Fairness and belonging

Inclusive policing | M | |
| Change, Corporate Communications and Force Contact | **Force Contact** | This review will consider how the newly established crime desk within Force Contact is meetings its objectives set out in the original business case and whether appropriate mechanisms are in place to monitor whether this is having a positive impact by adding value to the initial investigation, whilst satisfying the caller. | Force | Building Trust and Confidence

Getting the basics right | M | |
| Commercial Services/People | **Occupational Health** | The Occupation Health system is due to be upgraded which will provide better performance information and data for the service, which has been identified as a concern in a previous audit. This review will cover the arrangements in place to effectively managed the occupational health service focussing on the Strategy, performance information and data to drive service improvement. | Both | People and Resources

People | L | Upgrade to system very recently approved. Move to 2026/27 pipeline to allow upgrade to be planned, delivered and embedded. |
| Commercial Services/IT | **IT Off Site Arrangements** | A new structure has been established within IT&D whereby field engineers are deployed off site in LPA's. This review will consider the effectiveness of these arrangements and the governance, management and | Force | People and Resources
Data and technology | L | |

Portfolio	Area	Description	PCC/Force or Both	Police and Crime plan objectives	Priority	Comments
		oversight of the arrangements to ensure they are effective.				
Commercial Services/IT	**MS365 Governance**	The Force is on a journey to widen the use and functionality of MS365 products such as PowerApps, Co-Pilot etc. This review will consider the robustness of governance and project management arrangements to ensure MS365 products are rolled out in a secure and safe way.	Both	People and Resources Data and technology	M	Changes to governance structures planned during 2025/26. Move to 2026/27 pipeline to allow changes to embed.
Security	**National Ballistics Intelligence Service**	This review will consider the strategic delivery, governance and performance regimes associated with the National Ballistics Intelligence Service (NABIS) which provides UK police and law enforcement agencies with local, regional and national fast time ballistic intelligence to reduce the criminal use of firearms.	Force		M	
Crime	**File Quality**	Timely submission of accurate and complete prosecution case file material is vital to ensure a Guilty Plea at the 1st hearing or narrow the issues for trial in an anticipated Not Guilty Plea case. This review will consider the common themes arise as a result of poor file quality and determine how these are being addressed across the Force.	Force		L	

Pipeline Audits

The list below are those areas identified through discussions with senior officers that would be potential audits for 2026/27.

Pipeline Audit 2026/27		
Operations	**Mounted Unit**	New Unit being established during 2025/16.
Change, Corporate Communications and Force Contact	**Change Management**	Changes underway across the Force to review change management arrangements – possible for review in 2026/27 to allow changes to be implemented and embedded.
Crime	**Fraud**	Fraud will be coming into PEEL inspection framework – Potential review of how the Force handles referrals from action fraud, and generally how it handles fraud related crimes.
Security	**Martyn's Law**	The Terrorism (Protection of Premises) Bill, also known as Martyn's Law was introduced to Parliament on 12 September 2024 and is currently undergoing Parliamentary scrutiny. Martyn's Law will enhance public safety by ensuring there is better preparedness for, and protection from, terrorist attacks. CTU are starting to build local profiles with local authority partners in preparation – Potential area for review in 2026/27.
Security	**Prevent Referral Mechanisms**	This review will consider the prevent referral mechanisms in CTU. A lot of work is underway within the National Counter Terrorism team following the Southport incident in 2024 – Possible review in 2026/27 so not to duplicate.
Operations	**Drones Unit**	The Force Operations Drone Unit provides 24/7 air support across the Force, and in certain circumstances, regionally and nationally. NPAS have recently decided to purchase new helicopters. A review in 26/27 could look at deployment strategy for police Drones.
OPCC	**Police and Crime Plan Delivery**	This review will provide assurance on the monitoring mechanisms in place for the delivery of the Police and Crime Plan including management oversight, impact of activities and utilising data available to monitor performance.
Commercial Services - Finance and Procurement	**Pensions**	This review will assess the procedures and operating protocols in place within the Pensions Department to ensure they are efficient and effective.