



west midlands  
police and crime  
commissioner



# INTERNAL AUDIT ACTIVITY REPORT

**Joint Audit Committee**  
**26 June 2025**

LYNN JOYCE  
HEAD OF INTERNAL AUDIT

## PURPOSE OF REPORT

The purpose of this report is to update the Committee of the progress of Internal Audit activity and summarise the key control issues arising for those audits undertaken for the period March 2025 to date.

The Joint Audit Committee's Terms of Reference includes a requirement to receive progress reports on the activity of Internal Audit. This activity report provides the following:

- Plan progress summary;
- Summary of audits receiving Limited or Minimal assurance opinion;
- Summary of other assurance activity completed;
- Proposed changes to the audit plan;
- Recommendations analysis; and
- Performance update.

The role of Internal Audit is to provide members and managers with independent assurance on the effectiveness of controls that are in place to ensure that the Police and Crime Commissioner and Chief Constable's objectives are achieved. The work of the Team should be directed to those areas and risk which will most impact upon the Police and Crime Commissioner and Chief Constable's ability to achieve these objectives.

Upon completion of an audit an assurance opinion is given on the soundness of the controls in place. The results of the entire audit programme of work culminate in an annual audit conclusion given by the Head of Internal Audit based on the effectiveness of the framework of risk management, control and governance designed to support the achievement of the organisations objectives.

## RECOMMENDATIONS

The Committee note the material findings in the attached Internal Audit Activity Report and the performance of the Internal Audit Service.

**CONTACT OFFICER**

Name: Lynn Joyce

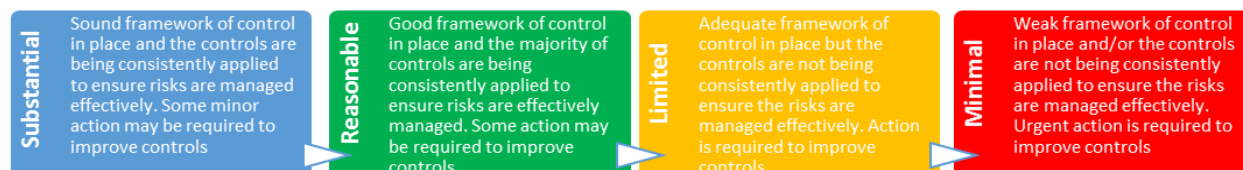
Title: Head of Internal Audit

**BACKGROUND DOCUMENTS**

None

## PLAN PROGRESS SUMMARY

Our aim is to provide independent assurance that the organisation's risk management, governance and internal control processes are operating effectively. We provide an assurance opinion at the conclusion of each internal audit which is derived from the work undertaken and is intended to provide senior management with a level of assurance about the internal controls in place in that particular system or activity. The audit opinions currently used are:



This audit update report covers the latter part of 2024/25 and the start of 2025/26.

- Table 1 below captures those audits completed to final stage in 2024/25, along with their opinions, which have been used to form the Head of Internal Audit conclusion, which is reported separately. 88% of the plan was been completed to draft or final report stage.
- Table 2 includes those 2024/25 audits that were not completed to final stage by year end which have been carried forward to 2025/26, along with the audit plan for 2025/26. The 2025/26 audit plan is in its infancy and will continue to be populated as audits progress.

Two audits received a Limited assurance opinion during the reporting period, which are summarised in the following pages page.

*Table 1 – Audits completed in 2024/25 which inform the Head of internal Audit Annual conclusion.*

Audit	Status	Opinion	Audit	Status	Opinion
Airwaves	Final	Reasonable	Museum	Final	Minimal
Software Licensing	Final	Reasonable	Subject Access Requests (OPCC)	Final	Reasonable
Threats to Life	Final	Limited	Freedom of Information Requests (OPCC)	Final	Reasonable
Missing Persons	Final	Reasonable	Coventry LPA - Governance, Data and Performance	Final	Substantial
Environmental Strategy	Final	Limited	W'hampton LPA - Governance, Data and Performance	Final	Substantial
Subject Access Requests (Force)	Final	Limited	Firearms Culture & Behaviour	Final*	Reasonable
Fixed Asset Register	Final	Substantial	Section 18 PACE	Final*	Limited
General Ledger	Final	Reasonable	Uniform and Equipment	Final*	Limited
ROCU Covert Funds	Final	Reasonable	Rape and Serious Sexual Offences	Final*	Reasonable
Use of Credit Cards	Final	Reasonable	Accounts Payable	Final*	Reasonable
IT&D Service Management (Service Desk)	Final	Substantial	<b>Additional Audits requested in-year</b>		
ROCU Enabling Services	Final	Reasonable	Absence Management	Final	Limited

*\*finalised during reporting period March to June 2025*

Table 2 – 2025/26 Audit Plan

Audit	Status	Opinion
<b>2024/25 Audits in progress at year end brought forward to 2025/26</b>		
Insurance	Draft	
IT Application Management	Draft	
Financial Savings Governance	Draft	
Neighbourhood Policing Engagement	Draft	
VAWG Delivery Planning	Draft	
IT&D Database Access and Administration	Fieldwork complete	
Information Governance and Decision Making	Fieldwork complete	
Dog Unit	Fieldwork complete	
<b>2025/26 Audits plan</b>		
HMICFRS Outcomes	To start	
Civil Contingencies	To start	
Central Ticketing Office	Allocated	
Force Contact Resourcing	To start	
Benefits Realisation	To start	
Social Media Strategy	Fieldwork started	
Grievance Process	Fieldwork started	
Contingent Workers	To start	
Records Management /Compliance with MOPI	To start	
Robotics Governance	Allocated	
Cyber Security	To start	
Income Generation – Driver Improvement Courses	To start	
Gifts and Hospitality	To start	
Fleet Maintenance	To start	
Forensic Medical Statements	To start	
Payroll	To start	
Cash Office Functions	To start	

Audit	Status	Opinion
Bank Reconciliation	To start	
VAT	To start	
Risk Management	To start	
ROCU Serious and Organised Crime	To start	
CTU Business Services Team	Allocated	
LPA Governance, Data and Performance Management	To start	
Casework	Fieldwork started	
My Community Fund	To start	
National Fraud Initiative	Ongoing	

## LIMITED OPINION AUDIT – Section 18 PACE

### Objectives and Scope

To provide assurance that there are robust arrangements in place for the use and management of Section 18 PACE searches. In particular, the audit reviewed the following areas:

- Governance arrangements; including the review of Force guidelines and principles used to ensure accountabilities, responsibilities and reporting lines are clear, and decision making around the use of Section 18 powers is transparent.
- Training to enable staff to fulfil their responsibilities and comply with legislation when conducting searches using Section 18 PACE powers.
- Compliance arrangements, including record keeping to demonstrate section 18 has been considered, justifiable grounds are transparent, appropriate authorisation given, results of searches recorded and relevant records updated e.g. custody records.

### Overall Opinion



**LIMITED ASSURANCE**

*(Definitions of ratings are provided at Appendix A)*

There is an adequate framework of control in place, but the controls are not being consistently applied to ensure the risks are managed effectively

Action is required to improve controls

### Number of Actions

High	0
Medium	3
Low	1
Total	4

### Conclusion

The opinion is largely due to a lack of effective monitoring and review of the use of Section 18 PACE and the lack of appropriate recording within Force systems, which do not always reflect adequate details of the searches performed, nor the outcome of searches.

Where Section 18 PACE was not used, but could have been, no rationale was recorded to support decision making.

### Good Practice

- Guidance on the use of Section 18 PACE is provided in the Police Visual Handbook which clearly identifies roles and responsibilities. The information is comprehensive and covers areas such as authorising the search, formulating the written authorisation etc, which provides clear direction of when Section 18 searches can be used and how they should be recorded.
- Training provided to new officers covers the grounds where Section 18 powers can be used, reason for the search, approval by an appropriate officer etc. This provides clear direction of when a Section 18 search should be considered.
- Where Section 18 searches were performed, sample testing identified the grounds for the search and the nature of the evidence sought were recorded, providing appropriate justification for search.
- All of the searches tested were appropriately approved by an Inspector.
- Sample testing also confirmed that verification checks were performed to ensure the premises/address to be searched was "occupied or controlled" by the person in custody.

### Key Findings Summary

The Quality Assurance Thematic Testing (QATT) questionnaire is used to dip sample Investigations, and a question has recently been added in relation to Section 18 PACE. However, the question, as currently written, does not enable the Force to identify whether these powers are being appropriately used and recorded. Also, the results from QATT are not currently analysed as a whole to identify trends, themes, learning etc. across the wider Force.

In those cases where a Section 18 search could have been utilised but was not, there is no requirement to capture the rationale for not doing so, which impacts on the transparency of decision making. Also, there was no evidence of the decision not to use Section 18 being challenged during the initial supervision reviews to inform future learning.

Some Section 18 searches reviewed had not been recorded correctly within the custody record and actions log within Connect. Therefore, demonstrating a lack of compliance with policy.

Whilst there have been a couple of recent articles promoting the use of Section 18 searches, Newsbeat could be further utilised to promote success stories and encourage further use of these powers.

## LIMITED OPINION AUDIT – Uniform and Equipment

### Objectives and Scope

To provide assurance that adequate systems and processes are in place to effectively manage the uniform and equipment supplies following the implementation of an in-house provision. The review included the following areas:

- Governance arrangements including the position of the revised uniform policy, reporting lines and risk escalation protocols.
- Compliance with policy and procedures for ordering, receipting, distribution, return and disposal of uniform, and the systems and processes introduced to manage these arrangements.
- Stock management arrangements including the issuing and receipting of stock and maintenance of effective stock management records.
- Performance and contract management arrangements including review of KPIs, supplier relationship management and control checks performed.
- Training arrangements to ensure those involved in administering requests have received appropriate and necessary training to fulfil their responsibilities.

### Overall Opinion



**LIMITED  
ASSURANCE**

*(Definitions of ratings are provided at Appendix A)*

There is an adequate framework of control in place, but the controls are not being consistently applied to ensure the risks are managed effectively

Action is required to improve controls

### Number of Actions

High	
Medium	7
Low	
Total	7

### Conclusion

Since the previous audit the uniform service has seen a significant change through the introduction of an in-house provision, which involved setting up new contracts with suppliers, establishing a warehouse facility and developing an internal ordering process for uniform and equipment. The progress made has been considerable, and whilst this audit does raise similar issues to the previous audit when it was an outsourced function, this should not detract from the significant effort of all those involved to reach this point.

The limited audit opinion reflects the gaps in the current control framework at a point in time, such as a lack of management reporting, immature contract management arrangements etc., as well as weaknesses in stock management. The recommendations will support the direction of travel following the planned implementation of the new Uniform Ordering and Storage solution.

### Good Practice

- There is a wealth of information available to individuals on the intranet, providing detail on processes to follow.
- An established risk management process is in operation. The Corporate Risk Team attend CAM SLT meetings to ensure risks are up to date.
- Testing of a sample of requests for specialist items Uniform and Equipment confirmed the scale of issue was complied with. The scales of issue are currently being reviewed to establish a core scale of issue, with additional add on items available that are relevant to an individual's role.
- Testing of a sample of uniform deliveries into the store confirmed items are receipted appropriately within the stock management workbook and within the Oracle purchasing system.
- As part of end of life management, WMP is committed to adopting sustainable processes by reusing equipment, where appropriate and possible. Where uniform and equipment cannot be reused, an established destruction process is in place with robust records maintained.

### Key Findings

- Due to the interim arrangements currently operating, pending implementation of the new Uniform Ordering and Storage solution, no management reports are currently produced to inform decision making, such as stock inventory levels, usage and demand reports etc. In addition, the reporting capabilities of the new system have yet to be determined. Some thought must be given prior to implementation to inform future reporting requirements to update management and the appropriate governance boards.
- The uniform and equipment service report into a number of governance forums, however, from the minutes, reporting appeared ad-hoc and it is not clear what would trigger escalation of issues arising into other Boards.
- No physical controls are in place to allocate uniform to the correct individual once it has been delivered to the local collection site. Between 1 January 2024 and 25 February 2025, 524 items were reported as lost or missing. We were unable to quantify the value of these items as costs are not always captured. Additionally, from review of the board meeting packs missing items were only discussed once and no details of numbers, item types or replacement costs were provided to inform the Board.
- The Uniform, Equipment and Appearance policy contains a lack of clarity on the uniform and equipment expected to be returned when an officer or



## LIMITED OPINION AUDIT – Uniform and Equipment (continued)

member of staff leaves the force or transfers to another department. The policy places emphasis on the integrity of the individual to return items. As a result, assurance cannot be given that all relevant uniform and equipment is being returned.

A stock take schedule has yet to be established with an ad-hoc approach taken to date, and from the two stock takes undertaken to date the records maintained were insufficient to determine expected stock levels, who undertook the stock take, any independent checks and details of any discrepancies identified and subsequent action taken.

Pending a new stock management system being implemented, a temporary stock book spreadsheet is used to track stock movements. Discrepancies were identified in the stock figures when compared to actual physical stock. An accurate stock position or value could therefore not be determined. As stock data from this spreadsheet will be imported into the new HSO Uniform Ordering and Storage solution, a complete stock check is recommended to ensure a reliable stock position from the outset.

With the move to an in-house service, a number of new supplier contracts have been established that will require effective contract monitoring regimes. However, the contracts are yet to be activated on ~~Leanlinking~~, the performance portal used to measure and monitor supplier performance. Regular supplier meetings have also yet to be established, with supplier meetings currently being held sporadically. There are also currently no key performance indicators or set service expectations in place to measure the performance of the wider Uniform Service.

## **OTHER AREAS OF ACTIVITY**

Data matches from the 2024/25 National Fraud Initiative continue to be investigated to identify any potential fraud or error. This exercise includes payroll, pension and creditor data that is matched against other public sector organisations.

A total of 65 deceased pensioner matches have been identified, most of which were already known. Investigation has identified £51,058 of overpayments to deceased pensioners which the Pensions Team will now attempt to pursue with the relevant Pensioner's estates.

We have also made significant progress in investigating the payroll and creditor data matches, which account for the majority of data matches reported. Data matches are allocated a risk score based on the quality of the match and we are focussing effort on those with the highest scores (75% and above). To date we have completed a large proportion of the creditor matches and the majority have been confirmed as 'no issue' as they were not duplicate payments.

There are a small number of creditor matches we are investigating in co-operation with the Accounts Payable team and updates on progress and outcomes of these investigations will continue to be reported to future meetings of the Committee.

Similarly, we are working through payroll matches, sharing results with other data matching organisations, where appropriate. These investigations are ongoing and will be reported upon conclusion.

## **CHANGES PROPOSED TO THE INTERNAL AUDIT PLAN**

There have been no new audit requests during the reporting period.

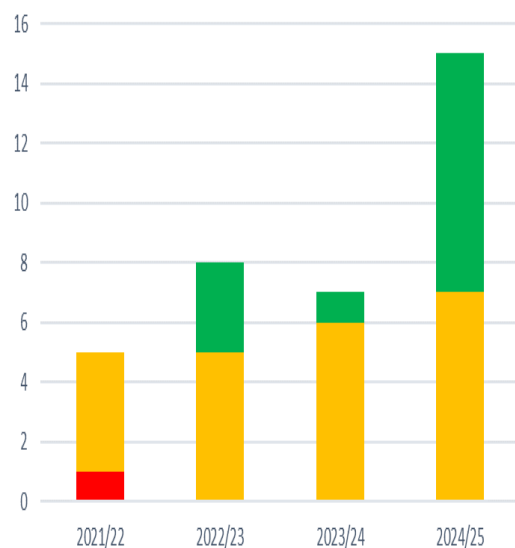


## RECOMMENDATION ANALYSIS

Audit recommendations are made based on the level of risk posed by the weaknesses identified. The current ratings used are:



Overdue Actions by Year



All recommendations are followed-up on their due date and for any that have not been implemented the responsible officer has the opportunity to set a revised target date.

Currently 35 recommendations are overdue based on their original target date, some of which date back to 2021/22. 23 of these are rated as high or medium.

The overdue actions span across a number of years and we continue to track those considered outstanding on a regular basis. Overdue recommendations are reported monthly into the Finance Governance Board, which is chaired by the Director of Commercial Services.

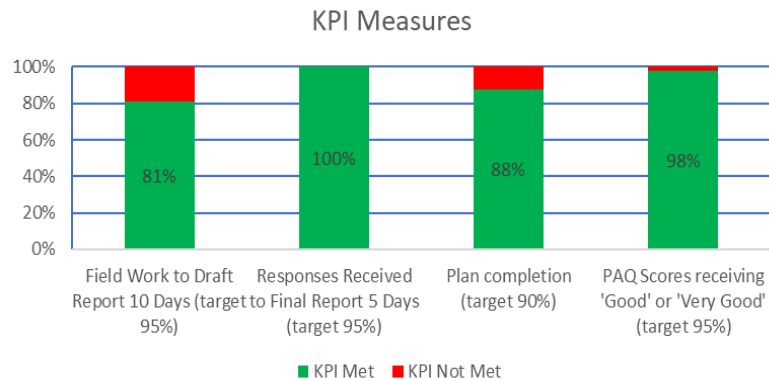
An analysis of overdue recommendations by audit is provided at Appendix A, along with the latest progress update for high and medium rated outstanding actions. One risk was accepted during the reporting period, which is detailed at Appendix B.

Of the recommendations followed up since 2021/22, 89% are considered implemented or redundant, with 11% still open.

Analysis of Recommendations									
	Made	Follow up Completed	Implemented		Open		Redundant/ Risk Accepted		Not Yet Followed Up
2021/22	106	106	95	90%	5	5%	6	6%	0
2022/23	84	84	64	76%	8	10%	12	14%	0
2023/24	72	72	62	86%	7	10%	3	4%	0
2024/25	89	62	46	74%	15	24%	1	2%	27
<b>Total</b>	<b>351</b>	<b>324</b>	<b>267</b>	<b>82%</b>	<b>35</b>	<b>11%</b>	<b>22</b>	<b>7%</b>	<b>27</b>

## PERFORMANCE

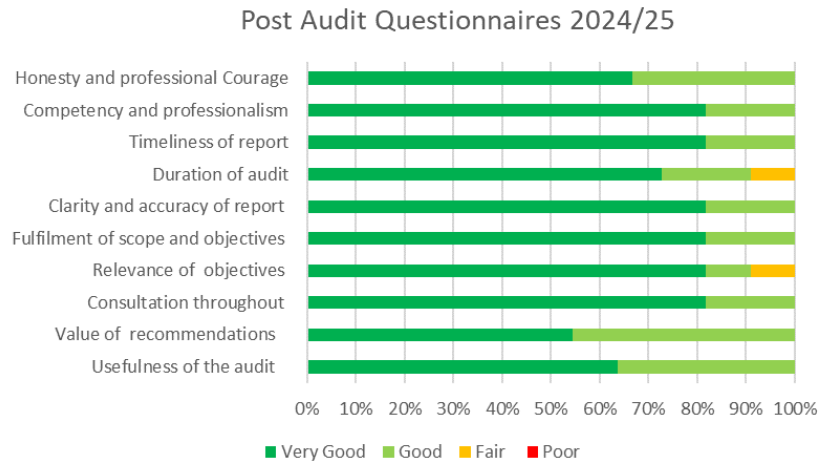
The performance of internal audit is measured against a set of Key Performance Indicators. The 2024/25 year-end position on progress is shown below. It is currently too early to measure 2025/26 performance as we are working on completing the last few audits from 2024/25 and the audits for 2025/26 are in early stages of the audit process.



The plan position was slightly below the 90% target at time the end of year position was taken, but we have since progressed all of the 2024/25 audits to fieldwork end or draft report stage.

The reported position for issuing draft reports within 10 days of fieldwork end is also below target at 81% against a target of 95%. This was largely due to new embedding arrangements with our co-sourced provider which added additional time onto the quality review process.

The targets for issuing Final reports and for Post Audit questionnaire results both exceeded their target of 95%.



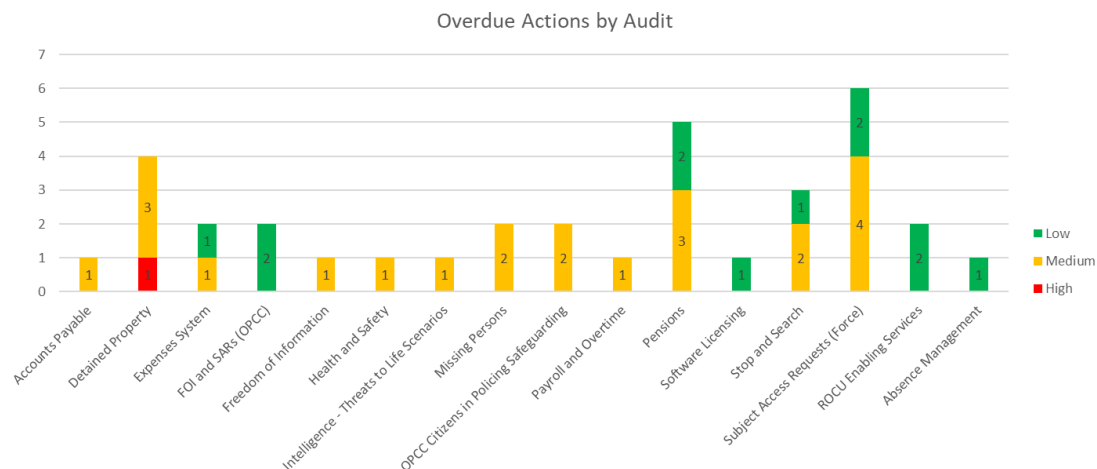
Feedback on Post Audit Questionnaires continues to be strong with 98% of questions being scored as 'Good' or 'Very Good'.

We have not received any feedback with a rating of poor.

We have not received any Post Audit Questionnaires to date for 2025/26.

## APPENDIX A – High/Medium Recommendations Outstanding after Follow-Up

This Chart summarises the position of overdue recommendations by Audit. The table below the chart provides the latest updates for the 23 overdue recommendations currently rated as High or Medium.



Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
1	Sept 2021	Accounts Payable	The scheduled task in regards to reconciliation of the BACS transmission file must be reinstated immediately. Following this, in conjunction with IT & Digital, steps should be taken to secure the BACS transmission file when being extracted from Oracle Fusion. This should include the file produced being read-only and being automatically transferred to the relevant network drive for upload to the bank.	31 December 2021  Head of Purchase to Pay	<u>Update as at April 2025</u> Still awaiting implementation date from bank.
2	June 2022	Detained Property	Oversight arrangements for detained property need to strengthened by: <ul style="list-style-type: none"> <li>Circulating and reporting upon the monthly property statistics report to CAM and Shared Services SLT alongside updates on the development / results of KPI's to identify any areas or emerging issues that require further action and / or escalation to Commercial Services SLT.</li> <li>Producing a monthly report to share with Departments and NPU's to raise awareness of areas of detained property that require local actions, i.e. officers not responding to property reminders and investigating missing items</li> </ul>	31/7/22  Corporate Asset Management.	<u>Updated as at March 2025</u> The current property system can't provide this information. OP Stemson has commissioned WMP IT&D to develop a new detained property system in house. Aiming to have a viable product available to users by September 2025. This new system will be able to provide reporting based on officer, Dept and LPA

Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
3	June 2022	Detained Property	<p>To improve the working practices within the Central Detained Property store management should:</p> <ul style="list-style-type: none"> <li>Remind staff to update the property system when cash is banked and ensure the correct safe is selected and recorded in the appropriate safe register.</li> <li>Schedule future disposal runs for items for auction and drugs to ensure staff are aware of when items have to be prepared for disposal.</li> <li>Give consideration to setting a target number of letters to be issued per week / month to help manage the backlog and reduce the average days to return an item of property to an owner.</li> <li>Develop a plan to manage the re-baying of items received from Stechford to ensure the property items are moved appropriately and the property system updated to accurately reflect the location of the property items.</li> </ul> <p>Management should establish a process to monitor progress against the above to ensure the actions are having an impact and to determine if any further actions are required.</p>	<i>Facilities Manager</i>	<p><u>Update as at May 2025</u></p> <p>Op Stemson is still ongoing designed to deliver the new processes and software applications. Auction options are now moving away from Ebay due to the lack of commercial opportunity, and a contract award to a local auction house, which will increase the volume of property that can be moved on and increase our income. Plan for the auction house to manage WMP's return to owner process, streamlining this and bringing a simpler solution for customers. A business case for firearms disposal route is scoped and a Business Case is 90% completed for decision. Options for the disposal of data carrying items being scoped.</p>
4	June 2022	Detained Property	<p>The arrangements to review and investigate missing property items must re-commence immediately, including;</p> <ul style="list-style-type: none"> <li>Prioritising the current missing property items for review and investigation.</li> <li>Contacting officers to commence investigations into missing items. (Management may wish to explore with IT&amp;D if the use of robotics can assist in investigating missing items, e.g. contacting officers, escalating to supervision etc.)</li> <li>Officers or the OIC escalating any missing property items to supervision / management for review and action. For any items where no further action is taken following escalation these should be reported to the Senior Leadership Team. All updates should be recorded on the property system.</li> <li>The Central Detained Property Store to agree with the Economic Crime Unit, Forensic Services and the Cannabis Disposal Team who is responsible to update the property system. Once agreed these arrangements should be included within the Detained Property Policy. CAM and Shared Services SLT should monitor the progress to confirm that the above actions are progressing and the number of missing items is reducing and if not determine what additional actions are required.</li> </ul>	<p>31/07/22</p> <p><i>Corporate Asset Management.</i></p>	<p><u>Update as at May 2025</u></p> <p>First holding stores now commissioned with CCTV and new secure drop boxes. The new security has been agreed with Professional Standards Department and gives a narrower window of investigation in case of any queries around missing items from the holding stores.</p> <p>New version of the detained property system will allow for barcode scanning ensuring a more robust audit trail for each item. This is due to roll out towards the end of 2025.</p>
5	June 2022	Detained Property	<p>A quality assurance check regime should be re-introduced on a proportionate basis with;</p>	<i>Ongoing</i>	<p><u>Update as at March 2025</u></p> <p>Assurance checks are currently undertaken in the Detained Property armoury</p>

Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
			<ul style="list-style-type: none"> <li>Management considering the risk for the area when determining the frequency of the check, priority should be given for cash and high value items including reviewing banking and safe records to ensure they are all accounted for.</li> <li>Appropriate supporting records maintained to evidence the checks completed and further actions undertaken when issues have been identified. The results of the quality assurance checks reported to management.</li> </ul>	<i>Facilities Manager</i>	<p>and the secure high value store at Lloyd House and reported to SLT.</p> <p>In the central store, currently limited assurance checks are undertaken, although work has started on this in the drugs store at the central store. The new property system will be able to track items by barcode. This will make the assurance checks less reliant on the limited resources currently available to the central property team.</p>
6	Dec 2022	Stop and Search	<p>To provide refresher training to officers across the force on strip searches and support ongoing development the Stop and Search Silver Lead should:</p> <ul style="list-style-type: none"> <li>Liaise with Learning and Development to determine if strip searching can be included within annual personal safety training (PST) on how strip searches should be conducted when outside of the custody environment or other forums / methods in which training can be provided.</li> <li>Via the silver meetings encourage local SPOC's to raise awareness of the requirement to complete unconscious bias and vulnerability training to assist in officers being aware of and managing any bias, but also to be trauma aware when strip searching individuals. Training completion rates should be monitored for key departments and NPU's to determine if any further actions need to be determined.</li> </ul>	<p>01/01/23</p> <p><i>Responsibility transferred to S&amp;S Executive Board</i></p>	<p><u>Update as at April 2025</u></p> <p>We have updated the force policy for Stop and Search that will include detailed guidance on how to conduct strip searches outside the custody environment. There will also be a new standalone training product for Stop and Search that will be mandatory for all WMP staff. It will be a College Learn based product, however, it will be the first training product for our current workforce, other than new recruits, in 10-15 years. That product will also include strip search guidance. Both the learning product and policy will be released in 2-3 months.</p>
7	Dec 2022	Stop and Search	<p>Undertaking and recording safeguarding referrals needs to be improve to ensure that safeguarding referrals are undertaken for juveniles with accurate records maintained. To do this:</p> <ul style="list-style-type: none"> <li>Supporting guidance should include reference to considering safeguarding referrals required for the juveniles and to record any referrals undertaken on the ControlWorks log. Supervisors should also be reminded via local SPOC's that they are to support officers in making safeguarding referrals.</li> <li>Awareness should be raised with Custody Officers that referrals should be made in accordance with the multi-agency arrangements for safeguarding, as per the Detention and Custody policy. Where no referrals have been made the rationale as to why should be recorded.</li> <li>Via CJS service improvement meetings, monitor safeguarding actions undertaken following strip searches of juveniles, including the quality of information recorded, to ensure actions are undertaken to manage identified risks and vulnerabilities, with actions determined where issues are identified.</li> </ul>	<p>01/01/23</p> <p><i>Supt Minor</i></p> <p>30/06/23</p> <p><i>Deputy Head of CJ</i></p>	<p><u>Update as at April 2025</u></p> <p>Stop and search policies and procedural guidance documents have been updated, with a greater focus on safeguarding and vulnerability for all searches, including strip searches. A new training package for all officers is being created detailing all of the differing levels of search including strip searches. A key section of the updated training is safeguarding of young people and those who suffer with vulnerabilities, making sure that safeguarding is at the forefront of officers minds' and relevant referrals are then made. To reinforce this message a new updated APP is to be created for stop and search and use of force where mandatory safeguarding prompts will be included, in order to make sure that compulsory referrals are then made. Public Protection Unit have recently updated policies including their child protection policy, which provides a greater emphasis on safeguarding and the VOICE of the child, which have been publicised with mandatory training having to be completed. Maximisation of referral pathways continues with the housing of partner agencies within the custody environment. Strip search usage is also reviewed via the CJS monthly performance meeting.</p>
8	Dec 2022	Pensions	To enhance the controls regarding managing transfers into and out of	<i>Ongoing</i>	<p><u>Update as at April 2025</u></p> <p>This work is still ongoing due Remedy workloads taking priority. However a</p>

Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
			<p>the Force, the Head of Pensions should ensure the following:</p> <ul style="list-style-type: none"> <li>The improvements to processes surrounding the production and receiving of Membership Certificates recently developed must be actively progressed and monitored with regular updates on progress reported into the Head of Pensions to allow for escalation where no responses are received.</li> <li>The input of transfer calculations from previous pension funds should be independently checked by another member of the Pensions Team on input to reduce the potential for error or fraud.</li> </ul>	<i>Service Delivery Managers</i>	workplan has been developed for 25/26 which includes the delivery of this action. Furthermore additional support is being sought to increase the capacity within the team, to allow this and other pieces of work to be completed.
9	Dec 2022	Pensions	<p>Management should strengthen processes for reviewing NFI Mortality Screening results. This should include:</p> <ul style="list-style-type: none"> <li>Timely review of the data matching report upon release to allow immediate stop to be placed on the pension to prevent any further overpayment;</li> <li>Contacting the NFI team to establish reasons why duplicate entries are appearing in the NFI report, and acting on any guidance given to prevent this.</li> <li>Following the guidance provided by NFI to establish whether an individual is deceased, and to provide consistency in the level of detail recorded on the data matching records/NFI website.</li> <li>Liaising with the AD Shared Services and Director of Commercial Services to progress write-off of the debt, ensuring Financial Regulations are complied with.</li> <li>Establishing resilience within the team to ensure mortality screening data submissions and investigations can continue if the Service Delivery Manager were absent.</li> </ul>	<p>30/09/22</p> <p><i>Service Delivery Manager</i></p>	As above
10	Dec 2022	Pensions	<p>Management must undertake proactive monitoring going forward to ensure any slippage in completion of tasks is identified at the earliest opportunity for risks to be fully assessed and appropriate mitigations put in place. This should include:</p> <ul style="list-style-type: none"> <li>Establishing a process for monitoring compliance with the service expectations within the Our Service For You agreement</li> <li>Re-introducing monitoring of the Workforce Allocation sheet to ensure documentation/correspondence is acted upon promptly</li> <li>Identify any backlogs within the team and determine a prioritised action plan for addressing and minimising any growth in the backlog.</li> <li>The targets and expectations of service detailed within the "Our Services For You" agreement should be reviewed and approved by the Assistant Director Shared Service annually to ensure that</li> </ul>	<p>November 22</p> <p><i>Service Delivery Managers</i></p>	As above

Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
			the agreed timescales remain appropriate for the Pensions Team.		
11	Sep-23	Expenses System	<p>To ensure that officers and staff claim Expenses correctly and use other purchasing processes appropriately:</p> <ul style="list-style-type: none"> <li>Line Managers should be reminded of their responsibility to undertake detailed checks on expenses claimed prior to approval to ensure they are in accordance with Force policy, include all necessary information, are correct and that appropriate VAT receipts are attached when required.</li> <li>They should also be reminded and encouraged not to approve items through the expenses system that should be processed through other purchasing processes i.e. through purchase orders on the Procurement system, via the NUMS Contract or via Occupational Health. Payroll team should periodically review the number and type of policy violations over a period of time with the aim of assessing reasons and communicating lessons learnt via a suitable platform such as a message of the day article or via an update on the My Service Portal to help ensure that officers and staff use the Expenses system correctly and prevent further policy violations.</li> </ul>	<p><i>Assistant Director Finance, Contracts and Procurement &amp; Head of Payroll</i></p> <p><i>Revised Action Date: Sept 2025</i></p>	<p><u>Update as at June 2025</u></p> <p>Benchmarking exercise completed with other forces expenses and travel policy. I have liaised with the employee relations team and a meeting is scheduled to start the policy work for expenses and mileage. Extension required until 30/09/2025</p>
12	Mar-24	OPCC Citizens in Policing Safeguarding	<p>To ensure volunteers are aware of their responsibilities and reporting lines in relation to safeguarding:</p> <ul style="list-style-type: none"> <li>Implement an information handbook for Youth Commissioners and update the handbooks for Independent Custody Visitors and Appropriate Adults to ensure they contain key information required for their volunteering role;</li> <li>Include reference to the OPCC Safeguarding Policy and/or provide volunteers with a copy of the policy and signpost them to details of the Designated Safeguarding Lead</li> <li>Also consider providing a copy of the handbook and safeguarding policy to parents/carers of young volunteers.</li> </ul>	<p><i>Head of Business Support and Head of Comms</i></p> <p><i>31/3/24</i></p> <p><i>(Revised to 30/06/25)</i></p>	<p><u>Update as at April 2025</u></p> <p>The record of safeguarding inputs and other training are available within the Office SharePoint folder. We are now aiming to introduce the handbook end June 2025</p>
13	Mar-24	OPCC Citizens in Policing Safeguarding	<p>Establish Induction processes for all volunteers and as part of this process provide an overview of the Safeguarding Policy and the key requirements and responsibilities relating to volunteers.</p> <p>OPCC staff managing induction and training events for volunteers should maintain lists of attendees / training records and ensure all volunteers attend induction and training events</p>	<p><i>Volunteer safeguarding lead/ Head of Policy / Head of Comms / Head of Business Support</i></p> <p><i>30/06/24</i></p>	<p>As above</p>
14	Mar-24	Freedom of Information	<p>The Force should ensure that a Data Breach Policy is adopted that clearly outlines the steps to follow if a breach were to occur. This policy should be made available to all employees.</p>	<p><i>Civil Disclosure Unit Manager</i></p> <p><i>29/02/2024</i></p>	<p><u>Update as at June 2025</u></p> <p>The Data Breach Policy has been drafted and an Equality Impact Assessment is being completed, the Policy will then be progressed through governance process for approval and publication.</p>




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15	Mar-24	Health and Safety	<p>The Head of Health and Safety should establish robust arrangement to monitor, review and challenge the delivery of actions. To support this, the following steps should be undertaken:</p> <ul style="list-style-type: none"> <li>All actions arising from inspections should be inserted into relevant areas bi-monthly Local H&amp;S Committee action plans.</li> <li>Action owners should be requested to provide updates by completing the comments column in the action plan which should be provided to the bi-monthly Local H&amp;S Committee via meeting information packs.</li> <li>Health and Safety should proactively send out reminders to action owners when target dates for actions are nearing their due date.</li> <li>For any overdue action, the H&amp;S team should liaise with action owners to establish the reason for non-completion and establish a suitable time extension is required. This should be reported into the relevant Committee.</li> </ul>	<p><i>Head of Health and Safety</i></p> <p>31/3/24</p>	<p><u>Update as at February 2025</u></p> <p>H&amp;S have sent out generic reminders via the H&amp;S Teams channel about updating action plans however they have not been able to pro-actively send out reminders to action owners for actions that are nearing their due date or are overdue due to resource constraint and this situation will continue into the foreseeable future please see attached meeting notes as there is no plans to recruit. This recommendation is considered partially implemented.</p> <p><i>(Internal Audit have referred this to management for acceptance of risk)</i></p>
16	Mar-24	Payroll and Overtime	To maximise efficiency, opportunities to further develop the Overtime App should be explored including, for example, embedding supervision hierarchy, and preventing duplicate claims being submitted, therefore reducing the need for extensive checks conducted by Payroll and Finance.	<p><i>Assistant Director of Finance and Head of Payroll</i></p> <p><i>(Revised to Dec 2025)</i></p>	<p><u>Update as at June 2025</u></p> <p>We have meetings with Requirement Consultant-IT&amp;D to discuss the findings from the User experience team. who has confirmed this will be passed to the Development Manager and third-party developers who will build the Overtime App.</p>
17	June 24	Missing Persons	<p>Locate and Force Contact leads should work together to help understand the reasons for THRIVE assessment not being completed fully for missing persons.</p> <p>If feasible, dip sampling to review compliance in the completion of 12 questions should be reinstated. A deep dive into the performance figures against the completion of 12 questions reported into the MOG and SMOG meetings should also be undertaken to help identify root causes and analyse trends or common themes.</p>	<p><i>Supt Lucas Cole, Force Contact</i></p> <p>4/6/24</p>	<p><u>Progress update as at January 2025</u></p> <p>Our aim is to get to 90% or above compliance in both completion and quality of THRIVE completions. Whilst 90% is achieved for completion we have not managed to reach that point yet for quality and work continues on improving performance.</p> <p>Dip sampling of the 12 questions is not currently being undertaken, but a mini audit of 20 logs in February 25 for missing person logs between August 2024 and January 2025 was completed.</p> <p>12 new questions (14 for children) have been written to support our initial response to the mandated high risk mispers (14 and under) which is being reviewed through the Missing Task &amp; Finish Group. Once this is embedded, a review will be undertaken to establish our compliance and make sure the changes are adding value. The new dip sampling process will include a) are the checks being done, b) are the questions what we thought they would be c) are they fit for purpose.</p>
18	June 24	Missing Persons	In line with the College of Policing APP and WMP's policy and procedures, all officers and staff across Locate and relevant departments should be instructed to ensure that prevention interviews are conducted for all high-risk cases and record full justification for not conducting an interview for all other cases.	<p><i>Supt Michelle Davies, Head of Locate &amp; Prepare</i></p>	<p><u>Progress update as at February 2025</u></p> <p>Locate have a dedicated Intervention and Prevention Team whose responsibility is to complete prevention interviews for high-risk cases. LPAs have investigation ownership for any high-risk missing people reported and found between 2300 and 0700.</p>

Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
			Locate leads should also explore and adopt a method for measuring and monitoring the completion of prevention interviews. Compliance should then be regularly reported into SMOG and/or MOG.	28/6/24	<p>The new Missing Policy is in development and scheduled for completion March 2025; this provides further clarity and will be supported by Force wide comms to drive compliance.</p> <p>Prevention interviews are recorded in the national missing case management system, Compact. Compact reporting capability is limited and therefore data reporting limited to compliance being measured by completion of the 'debrief prevention interviews completed date' field.</p> <p>Compact upgrade is due to go live 18 March 2025. Advancement of Compact capabilities is part of the Missing improvement plan. A new missing audit tool has been developed and Prevention interviews are included. The audit learning will be reported into various governance meetings.</p>
19	Dec-24	Subject Access Requests (Force)	<p>To maximise use of resources whilst improving engagement and communication with the person making a Subject Access Request (SAR), the CDU Manager should:</p> <ul style="list-style-type: none"> <li>instruct Civil Disclosure Officers not to work on SAR's until the required identification documents are received; and</li> <li>review the arrangements for managing and responding to correspondence relating to SAR's, removing the risk of single point of failure in the process and ensure prompt communication throughout the process.</li> </ul>	<p>CDU Manager</p> <p>31/10/24</p> <p>(Revised to 30/06/25)</p>	<p><u>Update as at April 2025</u></p> <p>The new system is not being rolled out until 1st May so there are no further updates at this time however I can continue to confirm that no SARS are worked on without the correct ID in place and the new system will have workflows where SARS are either acknowledged if they come in with correct ID at that point or if the ID is missing or incorrect it will be sent back to the data subject.</p>
20	Dec-24	Subject Access Requests (Force)	<p>To improve monitoring and oversight of SAR's, the CDU Manager should:</p> <ul style="list-style-type: none"> <li>establish a process to ensure SAR's are allocated in chronological order.</li> <li>establish a monitoring regime to assess performance of individuals of the team. This should incorporate the number of SAR's assigned to staff, the number of SAR's completed against target</li> </ul>	<p>CDU Manager / Business Support Assistants</p> <p>31/10/25</p> <p>(Revised to 21/7/25)</p>	<p><u>Update as at June 2025</u></p> <p>CYC3 was rolled out and went live on the 1st May. The team are using it, however the workflows and other things in the background need amending with the company, so it is being used but full training hasn't been provided. No figures can be gathered properly yet so I anticipate another 4 weeks for changes to be made</p>
21	Dec-24	Subject Access Requests (Force)	<p>To ensure reporting is accurate the Head of CDU should:</p> <ul style="list-style-type: none"> <li>explore the reporting capabilities with suppliers of Cyc Freedom during the forthcoming upgrade to ensure that it meets the reporting requirement of CDU</li> <li>ensure new SARs received are entered into Cyc Freedom promptly following receipt to make certain they are captured within the performance data reported</li> <li>the cut-off date for compiling figures should be moved later in the month to accurately capture performance</li> </ul>	<p>CDU Manager</p> <p>31/12/24</p> <p>(Revised to 21/7/25)</p>	<p><u>Update as at June 2025</u></p> <p>There have been issues with the new CYC 3 which has resulted in training being paused in the next stages.</p>
22	Dec-24	Subject Access Requests (Force)	The CDU Manager should restrict access to the Subject Access Review area of the Cyc Freedom to those that require it to perform their role.	<p>CDU Manager</p> <p>31/12/24</p>	<p><u>Update as at June 2025</u></p> <p>There have been issues with the new CYC 3 so nothing additional for this specific recommendation can be looked into however all staff are vetted so it</p>

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				(Revised to 21/7/25)	may not result in this change being implemented
23	Dec 24	Threats to Life	If a decision is made to formally adopt the revised National Threat To Life guidelines, this should be effectively communicated to all relevant staff to raise awareness of any significant change from the existing guidelines. Communication and awareness should particularly focus on those roles that could be responsible for managing a Threat to Life scenario who are not receiving formal training through the Senior Leaders Development Programme Hydra course.	Chief Supt Intelligence 31/3/25	<u>Update as at June 2025</u> We are still briefing the new way of working into the Senior Leaders Hydra scheme, following that we will be briefing into an Inspectors training input for all Inspectors via Learning and Development.

## APPENDIX B – Risks Accepted During the Reporting Period

One risk was accepted during the reporting period relating to the audit of the Force Museum.

Ref	Audit	Risk	Recommendation	Rating	Update
1	Museum	Inadequate financial control arrangements increasing opportunities for fraud and misappropriation.	<p>An action plan should be developed to improve financial processes across the museum to introduce effective controls and minimise the risk of fraud or misappropriation. This plan should consider:</p> <ol style="list-style-type: none"> <li>Introducing segregation across key financial processes;</li> <li>Restricting access to cash funds as far as possible;</li> <li>Removing single points of failure where processes are solely undertaken by one individual;</li> <li>Ensuring key accountability for processes;</li> <li>Introducing appropriate management controls and approval processes, where relevant</li> <li>Ensuring appropriate records are maintained to provide an effective audit trail – particularly pertinent for cash and banking transactions</li> <li>Improving income recovery processes.</li> </ol> <p>Progress against the plan should be monitored by the Force Senior Management Lead for the museum, with progress reported into the Heritage and/or Tactical Governance Boards.</p>		<p>An action plan was developed and is being reported into the Heritage Delivery Board regularly. Whilst some financial processes have been strengthened the risk of fraud and misappropriation is not fully mitigated and this recommendation was therefore referred to senior management for the risk to be accepted. The residual risk was accepted at the Heritage Governance Board on 2<sup>nd</sup> May.</p> <p>Attempts have been made to introduce segregation in some areas, e.g. dual counting, however it was not maintainable given the museum operates on minimal staffing levels. The daily amounts involved are low, and the Assistant Director has proposed introducing dip sampling to confirm income receipt to banking to add an element of scrutiny.</p> <p>A summary of the changes trialled or implemented since the original audit are provided below.</p> <p><b>Invoicing</b></p> <ul style="list-style-type: none"> <li>Force invoicing procedure has been implemented which ensures a segregation in the process for raising sales orders.</li> </ul> <p><b>Cash handling/access</b></p> <ul style="list-style-type: none"> <li>Dual counting of the daily till floats was trialled, but unworkable based on the minimum staffing levels.</li> <li>Record keeping has improved with daily cash sheets and the drawer reports from the cash tills requested when undertaking the weekly checks,</li> <li>The till override key remains widely accessible. The Heritage Manager saw no alternative solution as the relevant managers may not be on duty when the key is needed.</li> <li>Cash awaiting banking is now sealed on a weekly basis.</li> <li>A new safe has been installed for use by the cleaner and PCSO, providing restricted access to cash.</li> <li>The cash tin holding spare change is now counted weekly and an audit sheet has been implemented.</li> <li>The Heritage Manager felt it would not be possible to have single accountability for the safe key and is happy to accept the risk posed given staff are appropriately vetted.</li> </ul> <p><b>Banking processes</b></p> <ul style="list-style-type: none"> <li>The Heritage Manager remains the sole person involved in the weekly cash counting in preparation of income for banking. The Assistant Director will introduce dip sampling into the process.</li> <li>Record keeping has improved with courier receipts now retained and paying in slips now used in consecutive order.</li> </ul> <p><b>Stock sales/refunds</b></p> <ul style="list-style-type: none"> <li>An off-site event record is now maintained for stock taken to off-site events, which is reconciled to</li> </ul>

Ref	Audit	Risk	Recommendation	Rating	Update
					<p>deposits made.</p> <ul style="list-style-type: none"> <li>• No solution could be identified to resolve the system issue which allows a cash refund to be requested without the need to add an item back into stock. The opportunity for misappropriate therefore still exists. If it was identified that a lot of refunds were being made this would be investigated further by the Heritage Manager.</li> </ul> <p><b>Purchasing/credit card</b></p> <ul style="list-style-type: none"> <li>• The next level of line management will be used for authorising purchase orders.</li> <li>• Staff continue to utilise the Heritage Manager's credit card without prior approval. The Heritage Manager will continue to identify any inappropriate purchases through the monthly credit card return process.</li> </ul>