



west midlands
police and crime
commissioner



INTERNAL AUDIT ACTIVITY REPORT

**Joint Audit Committee
25 September 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 June 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

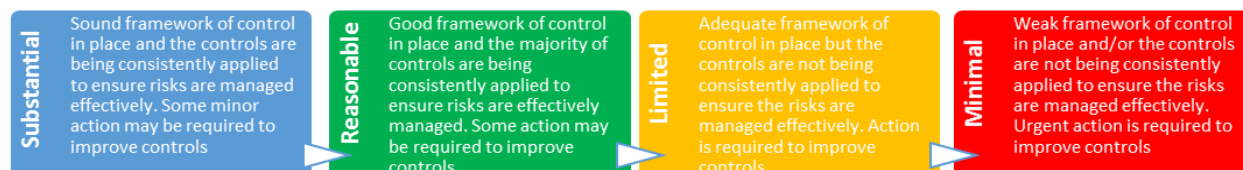
Title: Head of Internal Audit

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:



The table below captures the planned audits for 2025/26, along with their current status and opinions. To date 29% of the plan has been completed to draft or final report stage. Seven audit reports were finalised during the reporting period, of which four received a Limited opinion, which are summarised in the following pages. Four audit reports are currently in draft awaiting management comments.

Audit	Status	Opinion
Insurance	Draft	
IT Application Management	Final*	Reasonable
Financial Savings Governance	Final*	Limited
Neighbourhood Policing Engagement	Final*	Limited
VAWG Delivery Planning	Final*	Limited
IT&D Database Access and Administration	Draft	
Information Governance and Decision Making	Draft	
Dog Unit	Final*	Limited
HMICFRS Outcomes	To start	
Civil Contingencies	In progress	
Central Ticketing Office	In progress	
Force Contact Resourcing	To start	
Benefits Realisation	To start	
Social Media Strategy	Final*	Reasonable
Grievance Process	Final*	Reasonable
Contingent Workers	In progress	
Records Management /Compliance with MOPI	To start	

Audit	Status	Opinion
Robotics Governance	In progress	
Cyber Security	In progress	
Income Generation – Driver Improvement Courses	To start	
Gifts and Hospitality (Force and OPCC)	In progress	
Fleet Maintenance	To start	
Forensic Medical Statements	To start	
Payroll	To start	
Cash Office Functions	To start	
Bank Reconciliation	In progress	
VAT	In progress	
Risk Management	In progress	
ROCU Serious and Organised Crime	To start	
CTU Business Services Team	In progress	
LPA Governance, Data and Performance Management	To start	
Casework	Draft	
My Community Fund	In progress	

*Finalised during reporting quarter

LIMITED OPINION AUDIT – Neighbourhood Policing Engagement

Objectives and Scope

To provide management assurance that there is a robust neighbourhood policing approach to community engagement that is aligned to the Neighbourhood Policing Performance Framework (NPPF). This audit reviewed:

- Governance arrangements; including a review of LPA engagement strategies, delivery plans, and reporting protocols.
- Use of data and information gathered from engagement activities to inform robust decision making.
- Performance management framework; including arrangements to assess performance against key aims and deliverables in engagement plans.
- Compliance arrangements; ensuring the minimum levels of engagement set out in the NPPF and local plans are met.

Overall Opinion



**LIMITED
ASSURANCE**

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	0
Total	3

Conclusion

The opinion represents the findings and observations at a point in time, but recognises that LPA engagement is approaching a transition stage with new engagement plans recently being launched. As these engagement plans are in their infancy there is still work to do to establish the recording, monitoring and evaluation processes for delivery of the engagement ambitions.

To date monitoring has largely been ad-hoc and the new engagement plans provide the foundations on which to introduce more impactful and effective monitoring and scrutiny across the engagement commitments as part of the NPPF arrangements being established. The recommendations raised aim to support and build upon work already underway to strengthen arrangements.

Good Practice

- Engagement Plans recently introduced reflect the ambition, governance and service delivery for the engagement agenda, providing clear expectations.
- Community profiles had been produced and it was evident that engagement activity was tailored to meet the needs of the community.
- Good examples were demonstrated of where additional engagement measures had been delivered during periods of heightened tensions, for example summer protests.

Areas to Address

Areas to focus on and why:

- **Better recording** to ensure depth, breadth and impact can be analysed.
- **Better reporting** to improve transparency and inform governance regimes.
- **Better monitoring** to ensure delivery of engagement commitments.

Key Findings Summary

Ad-hoc engagement activities, e.g. local meetings, coffee with a copper, etc., are not captured in a consistent way, and often insufficient detail is captured to measure the depth, breadth and impact of the engagement, i.e. number of attendees, issues raised, action taken, feedback provided. This will be addressed through implementation of the WM Now engagement tracker currently being developed.

As the new WM Now, engagement tracker is in development/pilot phase, no management reporting has been established to support local commanders to adequately measure delivery of the ambitions within the engagement plans.

The NPPF will also be a key process for supporting effective monitoring of neighbourhood policing engagement, however this framework is currently being established and it is currently unclear what reports will be available to inform governance boards or feed into any oversight arrangements.

There was little evidence of proactive monitoring and oversight against the commitments set out in the engagement plans as the recording, monitoring and evaluation processes are yet to be determined.

LIMITED OPINION AUDIT – VAWG Delivery Planning

Objectives and Scope

To provide assurance that there are robust processes to maximise delivery of the pledges made within the Violence Against Women and Girls (VAWG) strategy. This audit covered the following:

- Governance arrangements.
- Delivery planning and progress monitoring against aims within delivery plans.
- Performance management framework.

Overall Opinion



**LIMITED
ASSURANCE**

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	4
Low	1
Total	5

Conclusion

A VAWG strategy has been adopted in line with the national framework and the wider Vulnerability Strategy that is published and readily accessible to all officers and staff. Whilst there's reporting at senior boards, delivery planning is still in its infancy as delivery plans haven't been developed for some strands of the Strategy, or fully adopted in others.

Whilst management actions have been raised throughout this report to progress these areas and to strengthen oversight, we acknowledge that some of the issues have already been identified through recent governance board meetings.

Good Practice

- The WMP VAWG Strategy is fully aligned to the Policing VAWG National Framework and covers VAWG related offences through its 11 strands, which also includes offences committed online.
- There are clear roles and responsibilities for the ownership and management of the VAWG strategy with responsibilities assigned to each strand of the strategy and the individual pillars within those strands.
- The RASSO strand of VAWG is governed slightly differently to other strands and is delivered through the national and local WMP Operation Soteria

projects in line with the national VAWG Framework. A recent RASSO internal audit identified robust processes in place for the governance and management of the RASSO strand through the Force's Operation Soteria Board and the RASSO delivery plan derived from the national Joint Soteria Unit.

- A Vulnerability self-assessment recently undertaken shows the reporting and performance measures currently used across all VAWG strands, as well as the key deliverables and outputs in place for each strand. This provides a helpful gap analysis of where performance measures and key deliverables are missing so that the senior management team can identify areas requiring attention. Some of the gaps found are similar to those identified during this audit.

Key Findings Summary

The VAWG Steering Group is the main governance forum that provides oversight of the delivery of the VAWG Strategy. Whilst it was evident that actions are raised at this meeting, it is unclear from the meeting records what information is reported and presented, what approvals are given or decisions made, and whether matters are escalated appropriately. This impacts on transparency around decision making. Similar issues were also identified for the Safer Public Spaces Delivery meetings.

Delivery plans haven't been adopted for all VAWG strands with some still being developed. Some of those in place didn't include target completion dates for actions and hadn't been regularly updated, if at all. Furthermore, the overall VAWG Delivery Plan, and the WMP VAWG Pledges Tracker hadn't been updated. Delivery plans hadn't been uploaded onto the VAWG Steering Group Teams Channel to support effective transparency and oversight arrangements by the Superintendent VAWG Lead.

There wasn't any evidence of the delivery plans being reviewed at the relevant group/board meetings to ensure the right issues or improvement areas have been captured and attention is being given to the high priority VAWG areas.

Whilst we were informed that the Corporate Development Team has developed a wider Vulnerability performance management framework which will incorporate some aspects of VAWG, a performance framework has not yet been developed for the VAWG Strategy.

Three actions from the previous VAWG Board meetings, which has recently been disbanded, are still in progress on the Force Governance portal. These require closure or transfer to the VAWG Steering Group for progress.

LIMITED OPINION AUDIT – Dog Unit

Objectives and Scope

To provide assurance that there is robust governance and oversight of the Dog Unit to ensure that the objectives of the Unit established within the strategic framework are being realised and that the work of the Dog Unit aligns to the Authorised Professional Practice. This audit assessed the following areas: -

- Governance arrangements to progress achievement of strategic objectives and supporting deliverables.
- Review of evidence to support implementation and embedding of changes that support delivery of the Units objectives.
- Reviewing the performance framework that supports delivery of the strategic outcomes of the Unit.
- Ensuring that the Force's Standard Operating Practices are aligned with the intent of the Authorised Professional Practice and where the Force does not intend to comply, this has progressed through appropriate governance.

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	4
Low	1
Total	5

Conclusion

Significant changes have been made within the Dog Unit since the formation of the strategic framework and the completion of the Diversity and Inclusion Team's cultural assessment. Positive progress has been made across a number of thematic areas, which was evident through review of meetings, action trackers and interviews with staff. Some of the standout areas reported by staff included improvements in animal welfare, breeding plans and the restructure of the Unit, each of which has contributed to addressing the operational needs of the Unit.

Whilst significant progress has been made, there are some lapses in the governance and record keeping processes in place to monitor progress with the key deliverables, which is reflected in the limited opinion. The Dog Unit is at a stage where management should take this opportunity to review its position and revisit, refocus and reprioritise the deliverables and actions to ensure they closely align with longer term aspirations of the Unit.

Good Practice

- A clear strategic framework is in place which outlines strategic objectives and deliverables creating a roadmap for the Unit.
- Comprehensive performance measures for the Unit are reported to the Operation Performance Meeting, including visibility, intelligence gathering and stop and search etc. The data is used to inform decision-making.
- A Dog Welfare Visiting Scheme has very recently been launched which will consist of independent volunteers who will conduct inspections to ensure highest standard of care and welfare is being delivered to police dogs.
- From interviews with staff, there is consensus that animal welfare has improved since the Cultural Review completed in 2023. This includes increasing the number of kennel attendants which has resulted in more frequent outings and enrichment activities for the dogs.

Key Findings

- Several action trackers are in place to monitor progress with the strategic objectives and recommendations arising from the Unit's Cultural Assessment; however, these trackers are not kept up to date and do not record key information such as target date, achieved date etc. impacting transparency.
- Responsibility for updating the action trackers falls solely to the Chief Inspector which present a risk of single point of failure.
- A number of actions are recorded in multiple trackers, and are being reported into multiple governance boards which could lead to potential duplication of effort and a lack of clarity regarding who owns the actions for delivery, and which governance boards has ownership for oversight and scrutiny.
- Once actions are recorded as closed, they are not periodically assessed to determine impact and confirm the action has been sustained. Instances were identified where agreed changes were not embedded into business as usual processes, presenting an incorrect view of progress to senior management.
- Whilst the Dog Unit has made considerable progress in addressing the recommendations from the Cultural Assessment, it was evident from interviews with staff during the audit they continue to have a residual concern around trust and confidence, particularly within the Senior Leadership Team. This is expected during times of heightened change.

LIMITED OPINION AUDIT – Financial Savings Governance

Objectives and Scope

To provide management with assurance that there are sufficient oversight mechanisms in place and a formal governance and reporting structure for financial savings plans. The audit reviewed:

- The Medium-Term Financial Plan (MTFP); including, review, approval monitoring and oversight arrangements.
- Savings identified through budget setting; including evidence of options being considered, approval, savings tracked and monitored, with regular reporting to senior management and governance boards.
- Procurement savings; including, reporting to Blue Light Commercial and governance boards, savings plans align with Home Office set targets, performance measured against KPIs and savings realised can be evidenced.
- Savings identified via specific service area reviews (including change programmes); including, evidence of case for change being considered, approval, progress updates presented, proposed benefits validated by finance and project closure reports include details of savings realised.

Overall Opinion



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	1
Medium	2
Low	2
Total	5

Conclusion

Whilst strong financial performance was demonstrated during 2024/25, with an underspend of £15.2m achieved, some gaps were identified within the control framework for the management of financial savings that have resulted in an overall limited assurance opinion.

The main areas of weakness were in the oversight of savings opportunities identified through the budget setting process, and the lack of evidence to support scrutiny or approvals.

Good Practice

- For the 2024/25 financial year, the revenue outturn for the Police Force (excluding Change Programme project costs) was an underspend of £15.2m (2.1% of total budget) demonstrating strong financial performance for the year.
- The Budget paper for 2024/25, inclusive of the MTFP for WMPCC, was approved by the Police and Crime Panel in March 2024. Prior to this, the budget report was presented to the Strategic Police and Crime Board and subject to review and scrutiny in January 2024.
- The 2025/26 budget and medium-term financial plan was presented to and approved by the Police and Crime Panel in February 2025.
- Budget setting papers, inclusive of the MTFP, were presented to the Accountability and Governance Board in January 2025 prior to this approval, whilst a specific update against the development of the MTFP was also presented to the Board in October 2024.
- Through review of the Savings tracker for 2024/25 we noted that the Force have identified circa £1.56m in savings for 2024/25, of which £1.36m is cashable, and the remaining £0.19m non-cashable. Further savings in future years up until 2028/29 are also recorded within the tracker, therefore the Force has identified savings to achieve the targets set by the Home Office.
- For a sample of three months (December 2024, January 2025 and February 2025) we confirmed that a monthly return of procurement savings was provided to Blue Light Commercial in a timely manner.

Key Findings Summary

Through review of the respective terms of reference for the Finance Governance Board and Accountability and Governance Board, reporting in relation to the MTFP was not clearly defined, including periodic updates or approval of the plan on an annual basis.

The Force's 2024/25 budget, inclusive of proposed savings for the year, was presented to the budget panel for review and scrutiny, and portfolio level budgets were presented at the respective governance boards. However, evidence of scrutiny or approval of the budgets was not recorded.

Historically, the Force has maintained a savings tracker which details the anticipated savings and actual savings achieved through budget setting. However, this is currently not being maintained and subject to periodic review to validate any documented savings achieved.

LIMITED OPINION AUDIT – Financial Savings Governance (Continued)

Key Findings Summary

The information presented within the Quarterly Performance Reports for the Finance Department (October 2024 and January 2025) includes a high-level update of procurement savings identified to date, however reporting on this was limited. We were advised that historically, reporting into the Commercial Services Governance Board against delivery of the procurement savings had taken place but has not been reported across the 2024/25 financial year.

With regards to savings identified through the Change Programme, whilst the draft Organisational Change and Assurance Strategy clearly outlined the governance arrangements in place, and approach to change programmes, this did not clearly outline the expectations for completing case for change documentation or project closure documentation. Additionally, it did not clearly outline whether this documentation requires approval from the Change Board or Design and Delivery Board, and in which circumstance such requirements are not applicable.

Furthermore, for an example change programme project, we confirmed that an options appraisal had been presented to the Change Assurance Board for approval. However, a case for change had not been presented to the Board. In partial mitigation, the options appraisal document included similar information to the Force's case for change template.

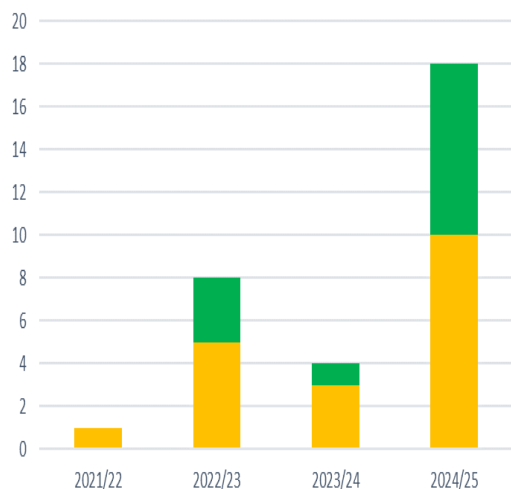
RECOMMENDATION ANALYSIS

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



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 31 recommendations are overdue based on their original target date. 19 of these are rated as medium. There are no high rated recommendations overdue. Four long outstanding recommendations relating to detained property have been closed during the reporting period and details of the progress made to date to improve detained property arrangements are included on the following pages.

Overdue Actions by Year



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 Chief Finance Officer (OPCC). They are also reported into the monthly Commercial Services Governance Board chaired by the Director of Commercial Services (WMP).

An analysis of overdue recommendations by audit is provided at Appendix A, along with the latest progress update for any high and medium rated outstanding actions.

Of the recommendations followed up since 2021/22, 91% are considered implemented or redundant, with 9% still open.

Analysis of Recommendations									
	Made	Follow up Completed	Implemented		Open		Redundant/ Risk Accepted		Not Yet Followed Up
2021/22	106	106	99	93%	1	1%	6	6%	0
2022/23	84	84	64	76%	8	10%	12	14%	0
2023/24	72	72	65	90%	4	6%	3	4%	0
2024/25	89	73	54	74%	18	25%	1	1%	16
2025/26	26	2	2	100%	0	0%	0	0%	24
Total	377	337	284	84%	31	9%	22	7%	40

CLOSURE OF DETAINED PROPERTY RECOMMENDATIONS

We last audited detained property in 2022 when a Minimal assurance opinion was given. Since then, we have provided regular updates on progress to the Committee on open recommendations. Since June 2024, Detained Property has been included as part of Op Stemson, which is the Force's operation to improving the way in which it manages its paperwork and detained property. This includes systems, processes and software applications to ensure it is all fit for purpose and meets all legislative requirements.

The detained property project has developed to a stage where sufficient progress has now been reached to allow closure of the remaining recommendations. Internal news articles published to all staff/officers, in addition to recommendation updates from the Logistics Manager (Corporate Asset Management), provide us with a level of assurance on the action taken to date and the direction of travel. This includes new security measures, development of Qlik dashboards to promote appropriate monitoring and allow for governance regimes to be established, along with revised processes and systems due to be implemented imminently. In summary, and in addition to previous updates the Committee has already received:

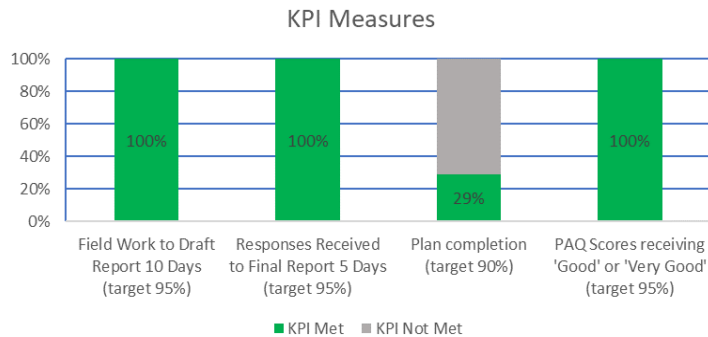
- Local property holding stores have been upgraded. Improvements include:
 - CCTV fitted giving coverage to all areas inside the store
 - Gateway added to monitor who is entering / exiting and when
 - new drop-boxes for cash and drugs and new weapons storage
- A new property app and refresh of the property system has been developed, while track and trace transport for items is planned soon.
- To prepare for the system and reporting changes, Officers have been asked to:
 - Review the items of property held in their name – managers have also been asked to do this for their team members
 - Retain property only if the case is ongoing and make sure the details are up to date
 - Dispose of the items if they are no longer needed, and update the property system and Connect with the decision – property staff need this information to release the item.
 - Contact the victim to arrange an appointment to collect the item from a station with a public contact office.
- A Qlik dashboard is being developed which will allow for the data to be validated and will allow supervisors and senior leaders to review and monitor amount of property held by each officer and if there are any overdue reminders that need to be actioned.
- New arrangements are in place with an auction house for the sale of items and a policy decision has been made around returning items to owners over 6 months old. A new online process is also being developed for people to request the return of seized property.
- Work is underway with HR to secure resources and perform a restructure of the Central Detained Property team.

Whilst we have proposed closure, we have agreed with management to include a review of detained property in the audit plan for 2026/27 to provide assurance around new systems and processes implemented. The recommendations closed are as follows:

Recommendation	Rating
<p>Oversight arrangements for detained property need to be strengthened by:</p> <ul style="list-style-type: none"> - 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. - 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 	Medium
<p>To improve the working practices within the Central Detained Property store management should:</p> <ul style="list-style-type: none"> - 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. - Schedule future disposal runs for items for auction and drugs to ensure staff are aware of when items have to be prepared for disposal. - Consider setting a target number of letters to be issued per week/month to help manage the backlog and reduce the average days to return property items to owners. - 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. - 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. 	Medium
<p>The arrangements to review and investigate missing property items must re-commence immediately, including;</p> <ul style="list-style-type: none"> - Prioritising the current missing property items for review and investigation. - Contacting officers to commence investigations into missing items. (Management may wish to explore with IT&D if the use of robotics can assist in investigating missing items, e.g. contacting officers, escalating to supervision etc.) - 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. - 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. 	High
<p>A quality assurance check regime should be re-introduced on a proportionate basis with:</p> <ul style="list-style-type: none"> - 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. - 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. 	Medium

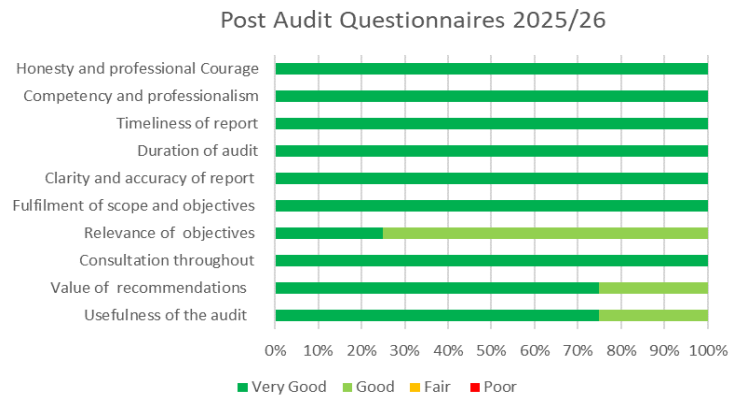
PERFORMANCE

The performance of internal audit is measured against a set of Key Performance Indicators. The position on progress as at the end of August 2025 is shown below.



The plan completion, currently standing at 29% which brings it on target for the year to date. There have been no new audit requests during the reporting period. A forecast outturn position and review of the internal audit plan will be undertaken at the end of September to assess whether delivery of the existing planned audits continues to be achievable. Any amendments proposed following this assessment will be reported to the Committee.

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



Feedback on Post Audit Questionnaires continues to be strong with 100% of questions within the surveys being scored as 'Good' or 'Very Good'. (Target 97%)

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

100% of respondents agreed that the internal audit team understands their business area, its needs, objectives and risks. (Target 95%)

100% of respondents agreed that internal audit adds value. (Target 95%)

PERFORMANCE

INTERNAL AUDIT IMPROVEMENT PLAN – Update as at end August 2025

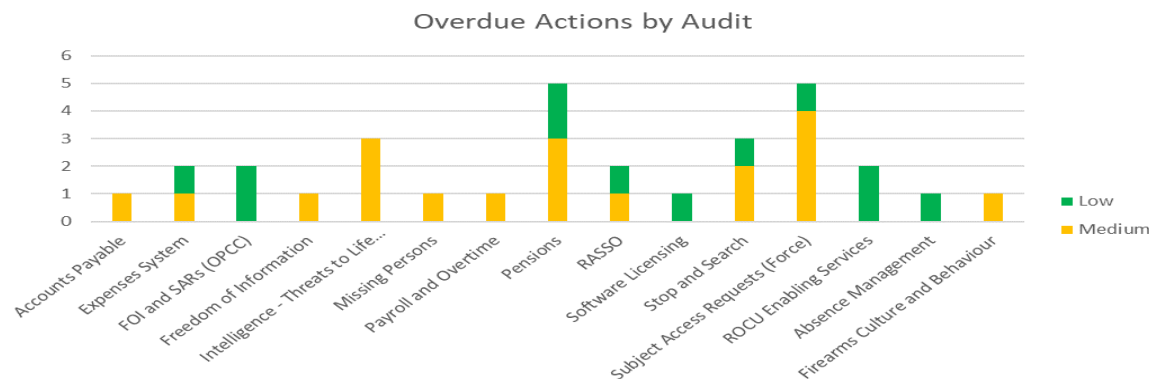
No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at August 2025
1	N/A	2040	Working Paper Software Galileo software is used for documenting audit working papers. The system has been in place for a number of years and newer versions are now available. It is likely that sometime in the future the current version may no longer be supported. Investigate the benefits of the new system and determine whether upgrade would be beneficial.	Complete	The existing system (Galileo) was still supported during 2024/25 and remained compliant with PSIAS. The Head of Internal Audit undertook a cost benefit analysis during the year and reviewed alternative systems. An options paper was reported to the Financial Governance Board and approval given to explore existing Microsoft 365 products. Core processes have now been developed were effective from 1 st April 2025, with further developments and enhancements during 2025/26.
2		2400/2410	Review audit methodologies from learning over last few years Due to the success of implementing more agile approaches the internal audit team will explore further opportunities for streamlining audit reports and working practices making communications more concise and timelier.	Complete	New leaner audit report templates have been developed and were effective from 1 st April 2025. A stakeholder framework and reporting schedule/methodologies for wider stakeholder groups has been developed and will come into effect end September 2025.
3		2000/2010	Improving agile audit planning approach Due to the risk landscape for the OPCC and Force changing with new risks emerging or business objectives / priorities changing, developing an agile audit planning approach will enable the internal audit team to respond to any changes in a timely manner, adding more value to both organisations.	In progress	The Audit Plan for 25/26 presented to the Joint Audit Committee in March 2025 clarified that in year changes to the plan will be made to reflect changes in the risk environment. A list of pipeline audits that we will consider throughout the year and add to or amend as required was also reported. This will help us progressively move to a rolling audit plan which changes frequently to adapt to the risk environment. Any in-year changes will be incorporated into the quarterly update reports to the Audit Committee.
4		1100/1110 1300/1311 2000/2060	Review key performance indicators The key performance indicators in place have not been reviewed for a substantial period and, in line with developing a more agile approach to audit planning and exploring opportunities to review audit methodologies, the KPI's in place should also be reviewed to ensure they effectively demonstrate the value of internal audit.	Complete	Revised performance indicators were considered when setting the Audit Strategy for 2025-2028. These build on existing indicators and provide more qualitative indicators on which to measure the service.
5		All	Assessment against new standards New Global Audit Standards introduced in January 2024 which are due to be effective from January	Complete	A self-assessment against the requirements of the new Global Internal Audit Standards in the UK Public Sector was undertaken and reported to Joint Audit Committee in March

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at August 2025
			2025. The UK Public Sector Internal Audit Standards Advisory Board (IASAB) has begun its review of the new global standards and will determine the implications for the PSIAS, with any subsequent changes being subject to consultation and appropriate transitional arrangements. A review against any revised standards will be completed once guidance on PSIAS is released and any changes required to key processes and documentation such as Audit Charter, Strategy, Audit Manual etc. will be made.		2025. Any actions arising have been incorporated into the improvement plan.
6	Principle 4: Exercise Due Professional Care Principle 8: Overseen by the Board Principle 9: Overseen by the Board	Standard 4.1 Conformance with the Global Internal Audit Standards Standard 8. Board Interaction Standard 8.2 Resources Standard 9.3 Methodologies	Audit Manual to be updated to reflect revised Standards and new systems and processes recently introduced. This should also include: <ul style="list-style-type: none"> - Arrangements for managing disagreements. - Reporting arrangements for when resources are insufficient to meet the agreed work programme for internal audit along with proposed steps to consider for mitigating and minimising impact. 	Complete	The Audit Manual has been revised and aligned to the new Global Internal Audit Standards. The updates version was finalised and shared with the wider team in August 2025.
7	Principle 5: Maintain Confidentiality	Standard 5.1 Use of Information	All Team members to attend refresher training around GDPR and protection of information.	Complete	Refresher training was provided to the entire OPCC during an away day held on 12/3/25.
8	Principle 6: Authorised by the Board Principle 9: Overseen by the Board	Standard 6.1 Internal Audit Mandate Standard 9.5 Coordination and Resilience	Internal Audit should map roles/responsibilities of other assurance providers and clarify how Internal Audit rely upon the work of other assurance providers. Support will be needed from senior management to understand fully the other sources of assurance (e.g. assurance map.)	In progress To be completed by By 31/3/26	Head of Internal Audit is working with the Director Commercial Services to explore options to produce an Assurance Framework. This work is in its infancy.
9	Principle 6: Authorised by the Board	Standard 6.3 Board and Senior Management Support	Develop a matrix showing what information should be communicated by the Head of Internal Audit to Joint Audit Committee and senior management and the expected frequency.	Complete	Reporting requirements are set out in the internal Audit Charter approved by the Joint Audit Committee in March 2025.
10	Principle 9: Overseen by the Board	Standard 9.2 Internal Audit Strategy	Head of Internal Audit to create an Internal Audit Strategy to clearly set out the vision, strategic objectives and supporting initiatives for the internal audit function.	Complete	Internal Audit Strategy for 2025-2028 was presented to and approved by the Joint Audit Committee in March 2025, setting out the strategic objectives for the internal Audit team.

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at August 2025
11	Principle 9: Overseen by the Board	Standard 9.4 Internal Audit Plan	Head of Internal Audit to continue to work with Senior Management to promote dynamic plans and accommodate changes. The Audit Portfolio Leads will have responsibility to develop enhanced engagement.	In progress To be completed by 31/12/25	This is being considered as part of the stakeholder engagement arrangements with Force Executive Team (See no.13). The Head of Internal Audit will also promote dynamic plans through Force meetings.
12	Principle 10: Manage Resources		Head of Internal Audit to set out resource management processes within the Audit Charter.	Complete	Resource Management arrangements were set out in the revised Audit Charter approved by the Joint Audit Committee in March 2025.
13	Principle 11: Communicate Effectively	Standard 11.1 Building Relationships and Communicating with Stakeholders	Develop plan for managing key stakeholder relationships, including other assurance providers.	In progress To be completed by 31/12/25	Key stakeholders and reporting requirements have been mapped. Methodologies are being developed around stakeholder communication requirements. To be effective from end September / early October 2025. This will be monitored and adapted as necessary in the interim period.
14	Principle 11: Communicate Effectively	Standard 11.3 Communicating Results	Head of Internal Audit to develop a process of capturing and reporting on themes from assurance assignments.	Complete	Themes for actions are now being captured within the newly developed action tracker which allows for more informed reporting. Themes arising from actions have been captured in the Head of Internal Annual report that will be reported to Joint Audit Committee in June 2025.
15	Principle 11: Communicate Effectively	Standard 11.4 Error and Omissions	Head of Internal Audit to determine criteria when revised communication would be distributed to the Joint Audit Committee in cases of errors or omissions. Criteria and process to be documented in Audit Manual	Complete	Audit manual includes statement that 'if a final report is issued which contains a significant error or omission, the Head of Internal Audit will approve a revised report to be issued to those who received the original communication.'

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 19 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 June 2025</u> Still awaiting implementation date from bank.
2	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"> 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. 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. 	01/01/23 Responsibility transferred to S&S Executive Board	<p><u>Internal Audit Update Sept 2025</u> New Stop and Search Policy has now been launched. Awaiting confirmation of training products being implemented.</p> <p><u>Previous Update as at April 2025</u> 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>

Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
3	Dec 2022	Stop and Search	<p>Undertaking and recording safeguarding referrals needs to be improved to ensure that safeguarding referrals are undertaken for juveniles with accurate records maintained. To do this:</p> <ul style="list-style-type: none"> 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. 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. 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. 	<p>01/01/23 Supt Minor</p> <p>30/06/23 Deputy Head of CJ</p>	<p><u>Internal Audit Update Sept 2025</u> New Stop and Search Policy has now been launched. Awaiting confirmation of training products being implemented.</p> <p><u>Previous Update as at April 2025</u> 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>
4	Dec 2022	Pensions	<p>To enhance the controls regarding managing transfers into and out of the Force, the Head of Pensions should ensure the following:</p> <ul style="list-style-type: none"> 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. 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. 	<p>Ongoing</p> <p>Service Delivery Managers</p>	<p><u>Update as at April 2025</u> This work is still ongoing due Remedy workloads taking priority. However a 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.</p>
5	Dec 2022	Pensions	<p>Management should strengthen processes for reviewing NFI Mortality Screening results. This should include:</p> <ul style="list-style-type: none"> Timely review of the data matching report upon release to allow immediate stop to be placed on the pension to prevent any further overpayment; 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. 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. Liaising with the AD Shared Services and Director of Commercial 	<p>30/09/22</p> <p>Service Delivery Manager</p>	<p>As above</p>

Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
			<p>Services to progress write-off of the debt, ensuring Financial Regulations are complied with.</p> <ul style="list-style-type: none"> Establishing resilience within the team to ensure mortality screening data submissions and investigations can continue if the Service Delivery Manager were absent. 		
6	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"> Establishing a process for monitoring compliance with the service expectations within the Our Service For You agreement Re-introducing monitoring of the Workforce Allocation sheet to ensure documentation/correspondence is acted upon promptly Identify any backlogs within the team and determine a prioritised action plan for addressing and minimising any growth in the backlog. 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 the agreed timescales remain appropriate for the Pensions Team. 	<p>November 22</p> <p>Service Delivery Managers</p>	As above
7	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"> 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. 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. 	<p>Assistant Director Finance, Contracts and Procurement & Head of Payroll</p> <p>Revised Action Date: Sept 2025</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>
8	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>Civil Disclosure Unit Manager</p> <p>29/02/2024</p>	<p><u>Update as at September 2025</u></p> <p>The Data Breach Policy has been drafted and an Equality Impact Assessment has now been completed, the Policy will now be progressed through governance process for approval and publication.</p>

Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
9	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.	<i>AD of Finance and Head of Payroll</i> (Revised to Dec 2025)	<u>Update as at June 2025</u> We have meetings with Requirement Consultant-IT&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.
10	June 24	Missing Persons	Locate and Force Contact leads should work together to help understand the reasons for THRIVE assessment not being completed fully for missing persons. 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.	<i>Supt Lucas Cole, Force Contact</i> 4/6/24	<u>Progress update as at January 2025</u> 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. 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. 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 & 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.
11	Dec-24	Subject Access Requests (Force)	To maximise use of resources whilst improving engagement and communication with the person making a Subject Access Request (SAR), the CDU Manager should: <ul style="list-style-type: none"> • instruct Civil Disclosure Officers not to work on SAR's until the required identification documents are received; and • 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. 	<i>CDU Manager</i> 31/10/24 (Revised to 30/06/25)	<u>Update as at August 2025</u> There is no update in relation to auto acknowledgements and whether it will be the set process moving forward however the team do not process any SARs without the correct ID. There is a workflow on the new CYC where we can select ID Unacceptable/Place files on hold where further information is required
12	Dec-24	Subject Access Requests (Force)	To improve monitoring and oversight of SAR's, the CDU Manager should: <ul style="list-style-type: none"> • establish a process to ensure SAR's are allocated in chronological order. • 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 	<i>CDU Manager / Business Support Assistants</i> 31/10/24 (Revised to 1/10/25)	<u>Update as at August 2025</u> Time in motion results to be formally reviewed and set targets to be imposed. Aiming for this to take place in September. The CDU Supervisor is overseeing SARS and allocating out the work in date order to the staff
13	Dec-24	Subject Access Requests (Force)	To ensure reporting is accurate the Head of CDU should: <ul style="list-style-type: none"> • explore the reporting capabilities with suppliers of Cyc Freedom during the forthcoming upgrade to ensure that it meets the reporting requirement of CDU • ensure new SARs received are entered into Cyc Freedom promptly following receipt to make certain they are captured 	<i>CDU Manager</i> 31/12/24 (Revised to 21/7/25)	<u>Update as at August 2025</u> There is no backlog in the booking in of SARs now and therefore the work is booked into CYC Freedom promptly. Figures are being compiled and capture everything correctly when reporting to the ICO.

Ref	Original Report to JAC	Audit	Recommendation	Target Date /Responsible Officer	Latest position based on responses provided by management
			<p>within the performance data reported</p> <ul style="list-style-type: none"> the cut-off date for compiling figures should be moved later in the month to accurately capture performance 		
14	Dec-24	Subject Access Requests (Force)	The CDU Manager should restrict access to the Subject Access Review area of the Cys Freedom to those that require it to perform their role.	<p>CDU Manager 31/12/24</p> <p>(Revised to 21/7/25)</p>	<p><u>Update as at August 2025</u></p> <p>All staff are vetted to the same level and the plan for the department is to have staff being able to assist in roles and learn new things so there isn't a plan to restrict access at this time</p>
15	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.	<p>Chief Supt Intelligence</p> <p>31/3/25</p>	<p><u>Update as at June 2025</u></p> <p>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.</p>
16	Dec 24	Threats to Life	The Intelligence department should produce a brief guide or publicity material on how to draft and deliver warning and disruption notices.	<p>Chief Supt Intelligence</p> <p>31/03/2025</p> <p>(Revised to 31/08/2025)</p>	<p><u>Update as at July 2025</u></p> <p>The Inspectors video has been paused as we are now planning to face to face train all Inspectors during the new L&D course - that will include an input on TTLs and we will then provide a follow up video confirming all the info on the course. The video for front line officers has been delayed due to operational demands but is still planned. Officers can obtain advice on issuing TTL notices 24/7 from the I24 intelligence team who are all trained.</p>
17	Dec 24	Threats to Life	The opportunity should also be taken to inform Officers of the range of support services they offer when drafting notices, and to prompt them to contact I24 when they are unsure or require advice.	<p>Chief Supt Intelligence</p> <p>31/03/2025</p> <p>(Revised to 31/08/2025)</p>	<p><u>Update as at July 2025</u></p> <p>This still needs to be put in place - we are trialling a new in-tray system that we hope will be able to do this automatically.</p>
18	June 25	Firearms Culture & Behaviour	Outcomes of the cultural audits conducted by the Superintendent in August 24 should be reviewed and actions agreed for addressing the issues or areas of improvement that have been raised. Outcomes and progress on agreed actions should also be communicated through to governance boards with summaries also provided to all FOU officers.	<p>Operations Superintendent</p> <p>(Revised to 30/11/2025)</p>	<p><u>Update as at September 2025</u></p> <p>Our cultural meeting was cancelled and the next one is 25th November. To note across all departments now, all officers will have a monthly check in with their supervisor and this will be documented. This will help provide visibility. We have two new Inspectors starting on 10th Sept who will remain visible on briefings. I also continue to attend different team briefings to ensure officers are able to ask me questions/dispel rumours and me provide clear messaging about things that may affect staff.</p>
19	June 25	RASSO	The Force will develop guidance on completing the RASSO book that includes when and in which types of crime investigations it should be completed (if applicable). The guidance will be made available to all relevant officers and staff.	<p>Detective Superintendent (PPU)</p> <p>31/07/2025</p> <p>(Revised to 1/10/2025)</p>	<p><u>Update as at August 2025</u></p> <p>Request for revised date to 1-10-25 to amend policy, and give an overview of additional activity in use of RASSO book and enhancements to initial rape attendance.</p>