



west midlands
police and crime
commissioner



INTERNAL AUDIT ACTIVITY REPORT

**Joint Audit Committee
11 December 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 September 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 and support the proposed changes to the Internal Audit Plan.

CONTACT OFFICER

Name: Lynn Joyce

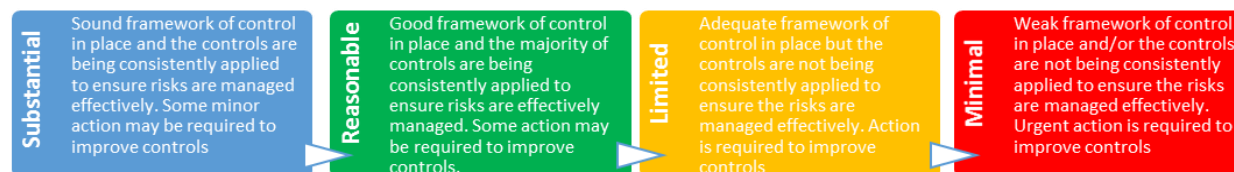
Title: Head of Internal Audit

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 46% of the plan has been completed to draft or final report stage, which is where we expect it to be for this reporting period. Eight audit reports were finalised during the reporting period, of which three received a Minimal or Limited opinion, which are summarised in the following pages. Three audit reports are currently in draft awaiting management comments.

Audit	Status	Opinion
Insurance	Final*	Limited
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	Final*	Reasonable
Information Governance and Decision Making	Final*	Minimal
Dog Unit	Final	Limited
HMICFRS Outcomes	To start	
Civil Contingencies	TOR issued	
Central Ticketing Office	Draft	
Force Contact Resourcing	To start	
Benefits Realisation	TOR issued	
Social Media Strategy	Final	Reasonable
Grievance Process	Final	Reasonable
Contingent Workers	In progress	
Records Management /Compliance with MOPI	TOR issued	
Robotics Governance	Draft	

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

*Finalised during reporting quarter

LIMITED OPINION AUDIT – OPCC Casework

Objectives and Scope

To provide assurance that appropriate arrangements are in place for the processing and management of casework requests received from members of the public. The audit reviewed the following:

- **Training** provided to staff to enable them to respond and manage casework appropriately
- **Governance arrangements** including review of guidance, service level agreements, reporting lines, escalation protocols and performance management
- **Workflow and case management arrangements** including receipt, processing, approvals, quality and retention arrangements

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	5
Low	3
Total	8

Conclusion

Whilst a number of good practice points have been identified in relation to robust training arrangements, the casework triage process and public accessibility to submit casework, a number of weaknesses have also been highlighted raising concerns about the ongoing suitability of the current system and processes operating and their longer-term sustainability. The casework performance regime is not currently fit for purpose and several workarounds exist which further questions the efficiency of the existing system.

Business Support are exploring new casework systems, as well as undertaking an assessment of SharePoint capabilities following a recent upgrade, prior to making any firm decision around a potential replacement. We would ask that the capability assessment considers the issues identified within this report around performance data, duplication of effort, retention compliance and audit trails.

Good Practice

- New Business Support Officers are given training on the casework process as part of their induction, as well as access to a variety of information to guide them through the process and on-going support from the Casework Lead.
- The casework checklist, which is a vital document in the casework process, is subject to regular review with updates being actioned accordingly.
- An appropriate triage process is in place once a casework request has been received. Business Support Officers are aware of the varying categories of casework and the timescales attributable to them.
- A variety of platforms are available to the public to submit a casework request, increasing accessibility.
- The Casework Lead is proactive in sending reminders to individuals assigned casework which have been open or in progress for more than 6 weeks.

Key Findings Summary

- The generic email used when information is sought from the Force or wider OPCC provides little guidance as to the level of detail required or the response timescales to adhere to.
- Lapses in the casework audit trail were identified, largely as a result of information not being captured in SharePoint and inconsistencies between SharePoint and the casework monitoring spreadsheet, which is used to record key dates throughout the process. This weakens transparency and presents a potential resilience issue.
- Some casework requests have been closed with no response sent. The responsibility for decision making around closure of cases is not clearly established within the casework guidance/checklist.
- There are no established escalation routes for open and in progress cases when updates are not forthcoming. Also, there is no active monitoring to ensure regular movement in the status of cases, with some cases still assigned to former staff. This results in delayed or sometimes no response being provided.
- The casework folder in SharePoint contains documents that far exceed their retention schedule of six years, with some dating back as far as 2012.

LIMITED OPINION AUDIT – OPCC Casework (continued)

Key Findings Summary

No quality assurance checks on casework requests are being undertaken which are pivotal for ensuring processes are being followed, expected standards are being met and emerging risks/issues identified.

Although the aim is to respond to casework within 6 weeks, this is not being achieved in many cases. It is estimated that around 55% of casework exceeds this aim.

The Casework Monitoring Spreadsheet, which is the prime data source for providing some of the performance statistics, contains incorrect formulae and instances of missing data, impacting on the accuracy and reliability of the performance data presented.

LIMITED OPINION AUDIT – Civil Litigation Claims and Insurance

Objectives and Scope

The audit aimed to provide assurance that the Insurance function is efficiently and effectively managed, and that there is an appropriate level of rigor and challenge around insurance and civil litigation claims. The areas covered included:

- Policies and procedures to support the efficient and effective operation of the insurance and civil litigation functions.
- A review of the claims handling processes for Employers Liability, Public Liability and Motor claims, including an assessment of the level of rigour and challenge around claims and the level of supporting documentation retained.
- Arrangements in place to allow effective cross-working and sharing of information between the Insurance Team and related functions such as Fleet and the Civil Litigation Team.
- Potential improvements in VFM on insurance/legal claims processes.
- Governance, oversight and reporting mechanisms to ensure senior leadership has a clear line of sight with respect to the management of insurance.

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

Several factors contributed to the Limited opinion. Opportunities were identified to strengthen governance and cross-working arrangements across the various teams involved in handling insurance claims to allow for better sharing of information, improved performance monitoring through wider ranging KPIs, and more accurate forecasting of liability claims.

From discussions during the audit, the Insurance and Civil Litigation Teams were aware of some data accuracy issues on the system for some Public Liability claims. Improving the governance and cross working arrangements could further strengthen the controls in place to avoid further instances.

Good Practice

- Financial Regulations clearly set out the responsibility of the Force Chief Finance Officer (FCFO) for the day-to-day operational control and management of all insurance funds, identifying the level of associated claims, and authorising expenditure from the Fund. The Financial Regulations also include the responsibilities for the settlement of civil claims, and the FCFO's annual review of insurance arrangements.
- Sample testing of motor claims confirmed that in each instance, appropriate supporting documentation, including invoices, estimates for repairs, and the notification document containing details of the incident, were held on SharePoint and accessible by the Insurance Team. The accident report was also held on the portal in each instance, evidencing details of the investigation.
- Evidence of ongoing communications with the insurer, the driver, and Fleet were held on file, as applicable.

Key Findings Summary

A draft Liability Claims Process Chart is in place within the Insurance Team. At the time of audit this was a proposed process only, covering the key stages involved in claims handling from receipt to investigation. It reflects the processes in place as far as Employer's Liability Claims are concerned but is not currently applicable to Public Liability or Motor Claims.

Similarly, the Civil Litigation Team hold an Information Guide and a Managers' Guide which outline the processes to be followed internally for the handling of Public Liability Claims. The documents did not include processes for cross-working with the Insurance Team.

From review of a sample of open and closed Employers' Liability Claims notified in the previous 12 months, one claim had originally been set up incorrectly through the Civil Litigation Team as a Public Liability Claim. Whilst this was just one of a wider sample, such examples could result in mishandling of insurance claims. Strengthening policies, governance and cross working arrangements may help avoid similar occurrences.

Whilst random sampling of Public Liability claims did not raise any anomalies in case handling, historic examples were discussed during the audit where issues had previously been identified between the Insurance and Civil Litigation Teams which largely relate to inconsistencies in dates, errors in

LIMITED OPINION AUDIT – Civil Litigation Claims and Insurance (Continued)

names or duplication in information recorded. Strengthening cross working arrangements, including reviewing system access between teams, could further help mitigate such errors or support early identification bringing to bear the different expertise and experience of both teams.

A quarterly Insurance Fund Forecast is completed by the Head of Insurance, recording outstanding reserves for Employer's Liability, Public Liability and Motor Claims, the average payment per quarter, and any anticipated large payments. Due to the absence of more frequent updates between forecasts, this appeared to be leading to issues with maintaining the accuracy of the forecast.

Currently, formal oversight arrangements do not sufficiently allow for the coming together of the Insurance and Civil Litigation Teams and the FCFO to discuss large value and high-risk claims with the Director of Legal Services, although this does happen on a more informal basis. Also, the FCFO is not fully sighted on all KPIs across both Civil Litigation and insurance functions. Introducing a suitable governance and performance management regime would mitigate this risk.

MINIMAL OPINION AUDIT – Information Governance

Objectives and Scope

The audit aimed to provide assurance that there is an appropriate Information Governance Framework in place within the Force. The areas covered were:

- Policies and procedures regarding Information Governance, taking account of authorised professional practice guidance from the College of Policing.
- Documented roles and responsibilities, including accountability structures and responsibilities of the Senior Information Risk Owner (SIRO.)
- Training provided to all individuals including advanced training for those with specific information governance responsibilities.
- Assessment of compliance against the guidance/frameworks in place.
- Incident management logging, including record keeping of incidents, and those which require reporting to the Information Commissioner’s Office (ICO.)
- Mechanisms for lessons learnt resulting from breaches, and the organisation’s approach to addressing reprimands, recommendations, or enforcement actions that may have been issued by the ICO.
- Governance and reporting mechanisms, include reporting to the Data Assurance and Analytics Board, and Risk and Organisational Learning Board.

Overall Opinion



**MINIMAL
ASSURANCE**

There is a weak framework of control in place and/or the controls are not being consistently applied to ensure the risks are managed effectively.

Urgent action is required to improve controls

Number of Actions

High	2
Medium	7
Low	1
Total	10

Conclusion

The minimal assurance opinion reflects a lack of clear, relevant, and up to date guidance relating to information governance, as well as a number of exceptions identified in the records maintained which increases the risk of data breaches and mismanagement of information.

Management have started their journey to develop a full suite of policies and a new incident management portal to address some of the gaps identified during this audit.

Good Practice

- The Force has an ICO notification chart which helps inform whether an incident should be reported to the ICO. This includes the assessment of the impact on data subject (actual or likely), sensitivity of data, amount of data subjects affected (volume). Scores are assigned to sensitivity and volume of data which when added provide the result of the assessment.
- The Force has an incident management log in place on SharePoint – interlinked with the incident reporting form. Incidents are automatically added to the log when an incident form is submitted.
- The Data Assurance Analytics Board (DAAB), chaired by the Assistant Chief Constable (Deputy SIRO), has an up-to-date Terms of Reference in place. The DAAB’s responsibilities include ensuring any data breaches or other data related critical incidents are responded to effectively and any learning is identified and implemented to minimise future risks.
- Effective from October 2024, the Force established Managing Information training for all staff on e-learning. This is scheduled to be annual training, with compliance monitored and reported to the DAAB.
- The Data Protection Officer (DPO) maintains a tracker for monitoring open and closed ICO recommendations, including those from reprimands. Data captured includes ICO reference, recommendation details, current position, outstanding action, status as open or closed, date of closure where relevant.

Key Findings Summary

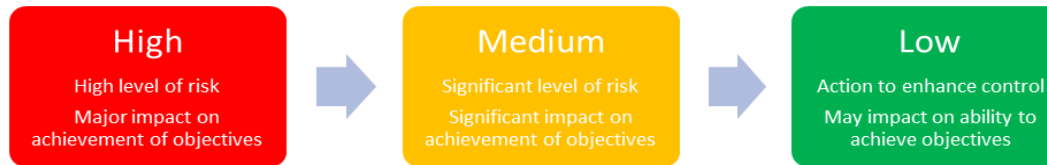
- Whilst we confirmed that the Force has a number of information governance policies in place, they were not up to date and were not being reviewed regularly. Also, in line with the Authorised Professional Practice (APP) for policing, we found a number of gaps within the current guidance, including a lack of an Information Management Strategy.
- Roles and responsibilities were not clearly defined for all staff levels within the Information Security Policy, Freedom of Information Policy and Records Management Policy. Staff may therefore be unaware of their responsibilities.
- Prior to October 2024, there was no periodic training provided to staff on information governance. As of 25 March 2025, compliance was 76.9% against target of 97%, and we confirmed that DAAB had noted concern around this.

MINIMAL OPINION AUDIT – Information Governance (continued)

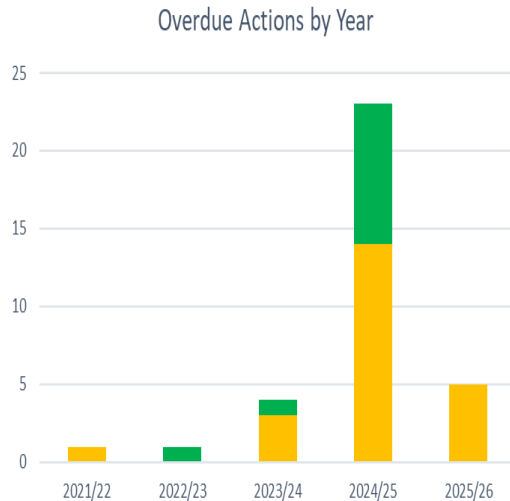
	<p>The training comprehensively covered data breaches, however, it did not cover other areas outlined by the ICO. If staff are not appropriately trained on data breaches and information management in general, there is an increased risk of errors which may result in data breaches and mismanagement of information.</p>
	<p>Walkthroughs of the incident reporting process found that there was no documented procedure for decision making within the incident review process, such as RAG rating, decisions to report incidents to the ICO, decisions to investigate incidents or not, and decision to close incidents protected. This may result in inappropriate decisions made by those without authority.</p>
	<p>Through sample testing of incidents, a number of exceptions were noted regarding a lack of RAG rating, no evidence of reporting within 24 hours and evidence was also not retained to confirm closure of actions. Without evidence that reports are accurately RAG rated, reported and evidence retained to support closure of actions, we could not provide assurance that incidents were being managed as per the internal process.</p>
	<p>Sample testing also identified that the field for capturing lessons learnt was not consistently used for each incident. By not identifying lessons learnt, the root causes are not being addressed, and the same vulnerabilities remain.</p>
	<p>Several inconsistencies were found in the data captured on the incident management log, including missing fields, lack of classification, lack of RAG ratings and a number of 'open' status incidents from 2024. Additionally, there were inconsistencies between the number of incidents noted as being reported to the ICO on the incident management log and evidence folders maintained for the ICO reporting.</p>
	<p>Also, comparing the incident management log to best practice, the log does not include fields for capturing information on department/area of origin, location (physical or virtual), affected systems/assets, initial response, investigation, follow-up actions.</p>

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 can set a revised target date. Currently 34 recommendations are overdue based on their original target date. 23 of these are rated as medium. There are no high rated recommendations overdue.



The overdue actions span across several years, and we continue to track those 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 and People Services (WMP).

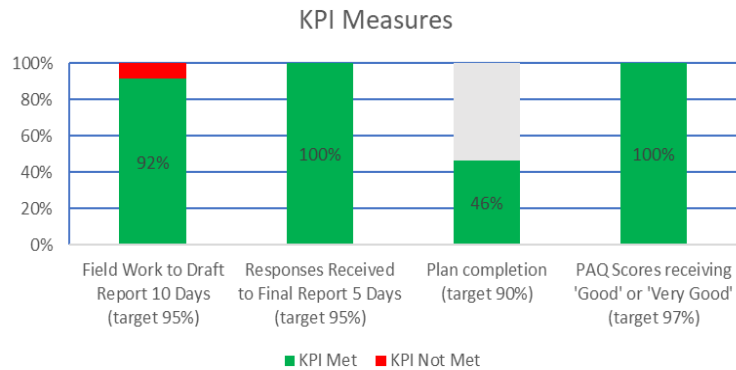
An analysis of overdue recommendations by audit is provided at Appendix A, along with the latest progress update for any high and medium rated outstanding actions.

Of the recommendations followed up since 2021/22, 90% are considered implemented or redundant.

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	66	79%	1	1%	17	20%	0
2023/24	72	72	65	90%	4	6%	3	4%	0
2024/25	89	88	64	73%	23	26%	1	1%	1
2025/26	65	19	14	74%	5	26%	0	0%	46
Total	416	369	308	83%	34	9%	27	7%	47

PERFORMANCE

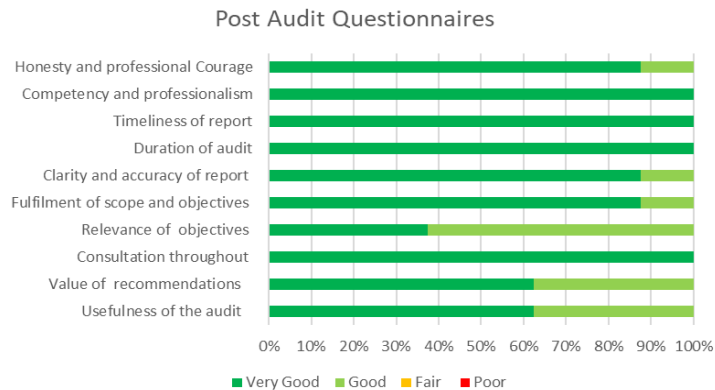
The performance of internal audit is measured against a set of Key Performance Indicators. The position as of November 2025 is shown below.



The plan completion, currently standing at 46% which brings it on target for the year to date. A forecast outturn position and review of the internal audit plan was undertaken at the end of September to assess whether delivery of the existing planned audits continues to be achievable. Only minor amendments are proposed, which are discussed later in this report.

The reported position for issuing draft reports within 10 days of fieldwork end is slightly below target at 92% against a target of 95%. This is due to one audit exceeding the 10 day target for issuing the draft report by one day.

The targets for issuing final reports and for Post Audit Questionnaire results are both currently exceeding their targets.



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 of November 2025

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at November 2025
1	N/A	2040	<p>Working Paper Software</p> <p>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.</p>	Complete	Core processes have now been developed within Microsoft 365 and became effective from 1 st April 2025, with further developments and enhancements during 2025/26.
2		2400/2410	<p>Review audit methodologies from learning over last few years</p> <p>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.</p>	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.
3		2000/2010	<p>Improving agile audit planning approach</p> <p>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.</p>	In progress	<p>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.</p> <p>A mid-year review of the plan identified a couple of proposed changes to accommodate new risk areas.</p>
4		1100/1110 1300/1311 2000/2060	<p>Review key performance indicators</p> <p>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.</p>	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	<p>Assessment against new standards</p> <p>New Global Audit Standards introduced in January 2024 which are due to be effective from January 2025. The UK Public Sector Internal Audit Standards Advisory Board (IASAB) has begun its review of the new global standards and will</p>	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 2025. Any actions arising have been incorporated into the improvement plan.

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at November 2025
			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.		
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 updated 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 still 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.
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. Revisions to plan discussed with Management in November 2025 to accommodate new risk areas.

No	Principle	Standard	Recommendation/Suggestion for Improvement	Status	Progress Update as at November 2025
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 November / early December 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 are captured in the Head of Internal Annual report.
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.'
New	Principle 3: Demonstrating Competency	Standard 3.1 Competency	Head of Internal Audit to undertake a review of the Internal Auditing Competency Framework™ issued by IIA and compare to existing competency framework to identify any gaps. Revised competency framework to be prepared.	31/3/26	
New	Application Note Global Internal Audit Standards (GIAS) in the UK Public Sector		The International Audit Standards Advisory Board (IASAB) have reviewed the GIAS Application Note in the UK Public Sector, with the latest version reviewed in November 2025. Head of Internal Audit to review the latest application note to determine if any changes required to processes, Charter, audit manual etc.	31/12/25	

CHANGES PROPOSED TO THE INTERNAL AUDIT PLAN

It is usual practice to refresh the audit plan throughout the year to reflect on changes to the risk environment of the organisation. The Committee is aware that the internal audit team filled the long-term Audit Portfolio Lead vacancy during the year, which provides some certainty around resources available for the remainder of the year. Available resources have been mapped against the planned audits, and we estimate that we can fulfil the plan this year within our existing resource. We have also reviewed the new risks reported in year against the planned audits to identify any changes necessary.

As a result, we have consulted with senior management who support the proposal to remove one audit from the agreed audit plan and utilise this time in two other areas. The proposal is as follows:

- ✚ Remove the planned review of HMICFRS Outcomes (Child Inspection). When setting the plan, we anticipated the outcomes of the inspection would be published in the Summer, but it has only very recently been reported. The audit will be reconsidered during planning for 2026/27 to determine requirements.

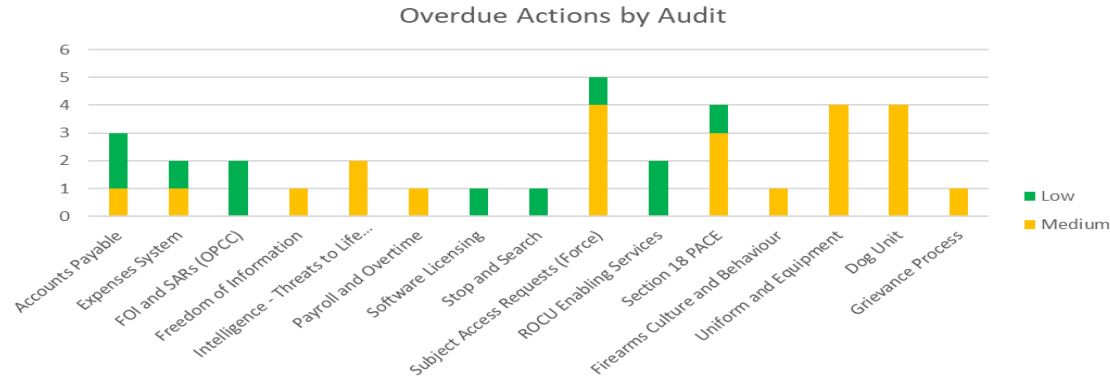
We propose to utilise the time originally allocated to the HMICFRS Outcomes audit as follows:

- ✚ Increase time allocation of fleet maintenance audit to incorporate work around use of fleet data and fleet management arrangements to inform delivery of the Internal Electric Vehicle Infrastructure and Ultra Low Emission Vehicle Strategy for Future Fleet Transition and its associated risks; and
- ✚ Allocate time for research and advice around the Force's approach to governing Artificial Intelligence and mitigations proposed for the risk around Artificial Intelligence.

The Committee is asked to support the proposed changes to the Internal Audit Plan.

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 regard 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.	<i>31 December 2021</i> <i>Head of Purchase to Pay</i>	<u>Update as at October 2025</u> Still awaiting implementation date from bank.
2	Sep-23	Expenses System	To ensure that officers and staff claim Expenses correctly and use other purchasing processes appropriately: <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. 	<i>Assistant Director Finance, Contracts and Procurement & Head of Payroll</i> <i>Revised Action Date: Dec 2025</i>	<u>Update as at September 2025</u> Draft expenses and travel policy writing has commenced. Extension required until 31/12/2025

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3	Mar-24	Freedom of Information	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.	<i>Civil Disclosure Unit Manager</i> 29/02/2024	<u>Update as at September 2025</u> 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.
4	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.
5	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
6	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 SARs 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.
7	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 within the performance data reported the cut-off date for compiling figures should be moved later in the month to accurately capture performance 	<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.
8	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.	<i>CDU Manager</i> 31/12/24 (Revised to 21/7/25)	<u>Update as at August 2025</u> 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.
9	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	<i>Chief Supt Intelligence</i> 31/3/25	<u>Update as at October 2025</u> We continue to brief the new way of working to the Senior Leaders Hydra scheme. Next phase is to brief into all Inspectors on the Operational Excellence training - that will reach all Inspectors - the risk is being minimised as Threats to Life (TTL) oversight is still maintained in Force Intelligence on a

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			managing a Threat to Life scenario who are not receiving formal training through the Senior Leaders Development Programme Hydra course.		24/7 basis so risk that is flagged up being managed by trained individuals. L&D have been asked for an update on when Operational Excellence training for Inspectors starts.
10	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. 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.	<i>Chief Supt Intelligence</i> 31/03/2025 (Revised to 31/08/2025)	<u>Update as at October 2025</u> The video for front line officers has been delayed due to operational demands - ETA end of November. Advice on issuing TTL notices is being provided 24/7 from the I24 intelligence team who are all trained however it is still recognised that a video for front line officers would be beneficial.
11	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.	<i>Operations Superintendent</i> (Revised to 30/11/2025)	<u>Update as at September 2025</u> 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 questions/dispel rumours and provide clear messaging about things that may affect staff.
12	June 25	Section 18 PACE	To strengthen reporting arrangements the Detective Chief Inspector (Op Vanguard) will: - <ul style="list-style-type: none"> Expand and review the question set within the QATT to identify whether Section 18 powers are being used in appropriate instances, and where they have been used, they have been recorded appropriately within the custody record, and the actions log within Connect. Analyse QATT results Force wide to identify trends and themes, and report these into a relevant governance board to determine any actions needed to address issues identified and inform wider targeted learning across the Force. 	<i>Detective Chief Inspector</i> (Revised to 28/2/26)	<u>Update as at November 2025</u> Analysing QATT results Force wide to identify trends and themes, and report these into a relevant governance board is in progress. Outputs from QATTS are still received through an excel spreadsheet, however dashboards are being developed. This will assist in analysing results to identify themes - this is a project with IT & D.
13	June 25	Section 18 PACE	The Detective Chief Inspector (Op Vanguard) will <ul style="list-style-type: none"> explore whether justification should be recorded for when Section 18 PACE is not used when it is an indictable offence. If it is decided that the rationale should be captured, details on how and where the information should be captured will be communicated. ensure supervisors are monitoring the use of search powers by including a question within the suspect management area of the review form to assess whether considerations/ utilisation of search powers has been fully explored/ considered and the rationale has been captured appropriately. 	<i>Detective Chief Inspector</i> (Revised to 28/2/26)	<u>Update as at November 2025</u> Recording justification for Sc18 pre-requisite is in a decision log. Op Vanguard has revised the initial investigation question set (IIQS.) he IIQS was published on 20/10/25 on the Op Vanguard intranet page. The investigation plan template which should be completed after a crime is reported still needs to be amended to ensure supervisors are monitoring the use of search powers by ensuring the review encompasses what they are going to do next (forward looking) However this work is in progress.
14	June 25	Section 18 PACE	To ensure compliance with Section 18 PACE, the Detective Chief Inspector (Op Vanguard) will: <ul style="list-style-type: none"> provide further guidance on the circumstances when Section 18 PACE searches should be utilised by officers and where they should be recorded within Custody and Investigations records within Connect. 	<i>Detective Chief Inspector</i> (Revised to 28/2/26)	<u>Update as at November 2025</u> Further guidance has been provided through the initial investigation question set (IIQS,) when section SC18 should be used and guidance provided during Op Ruby, reminder to use SC 32 or Sc18 via Newsbeat article. A flow chart was produced when SC18 should be considered in cases of burglary which is now displayed in Custody blocks. Plans are to formulate a monthly newsletter for Op Vanguard, which will have 2 articles which tell Officers what should be done and how to do it, including examples. Compliance checks

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			<ul style="list-style-type: none"> utilise newsbeat to further promote relevant guidance on officers' responsibility in ensuring robust record keeping for Section 18 PACE searches. encourage compliance checks as part of Supervisor reviews to ensure appropriate records have been updated when Section 18 searches are performed and instances of non-compliance are addressed accordingly. The QAAT process will also be used to identify instances of non-compliance. 		(QAAT process) and Supervisor reviews to incorporate S18 through amending initial investigation template, which is anticipated to happen soon.
15	June 25	Uniform & Equipment	<p>As part of the implementation of the new HSO Uniform Ordering and Storage solution, a suite of reports or dashboards should be developed to inform and enable the various governance forums to undertake appropriate scrutiny of the uniform service and allow for improved decision making by management.</p> <p>This should include reporting on stock inventory, minimum/maximum stock levels required to meet demand, stock usage, trends, lost/missing stock, fulfilments time etc.</p>	<p>Transport Logistics Manager</p> <p>(Revised to 31/3/26)</p>	<p><u>Update as at September 2025</u></p> <p>Ongoing due to delay in roll out of HSO system</p>
16	June 25	Uniform & Equipment	<p>To strengthen and provide more consistent oversight of lost/missing items, records should be improved and include costs, type, location and officer to inform reporting into management and assist in identifying any patterns or trends arising that require further action. This should consider whether any reports should be provided to local Commanders, as well as governance boards.</p>	<p>Transport Logistics Manager</p> <p>Revised to 31/3/26)</p>	<p><u>Update as at September 2025</u></p> <p>The tracker that records requests to replace missing items is still maintained but does not yet include the cost of the replacement items. It does include the collar number and location/LPA. The further development of this data is linked to the roll out of the HSO stock management system. This will ensue accurate pricing is available.</p>
17	June 25	Uniform & Equipment	<p>To ensure a robust process is in operation for the return of uniform and equipment:</p> <ul style="list-style-type: none"> The WMP uniform return process within Frequently Asked Questions should provide guidance on the process to follow for both individuals and line managers when an employee leaves the Force. Consider producing a standard list of personal issue uniform and equipment to support line managers recovering items, with particular emphasis on items that would identify an individual as a WMP Police employee. Explore potential within the new HSO Uniform Ordering and Storage Solution to report on any sensitive, specialist or high value items of uniform and equipment to be recovered by line managers. 	<p>Transport Logistics Manager</p> <p>(Revised to 31/3/26)</p>	<p><u>Update as at October 2025</u></p> <p>FAQs are still to be updated in line with launch of new Uniform & Appearance Policy. The HSO system roll out has been delayed. Focus on making the HSO system live with PM support</p>
18	June 25	Uniform & Equipment	<p>To strengthen performance management arrangements, introduce a series of key performance indicators / service expectations to measure the performance of the internal Uniform and Stock management functions service, with results reported into the appropriate governance group at regular intervals.</p>	<p>Transport Logistics Manager</p> <p>(Revised to 31/3/26)</p>	<p><u>Update as at September 2025</u></p> <p>This action is dependent on the implementation of the HSO system in order to provide accurate data to base the KPI's on. The creation of the KPI's is an action recorded on the Accountability Board minutes.</p>

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19	Sept 25	Grievance Process	Employee Relations Strategic Lead will: - <ul style="list-style-type: none"> Establish a process of regular monitoring of recommendations arising from formal grievances when they become due to ensure they have been implemented and embedded; and Report updates on progress of implementing recommendations into the People Services Governance Board and escalate any that are slow to progress. 	Employee Relations Strategic Lead (Revised to 31/1/26)	<u>Update as at November 2025</u> We have a process established for recording of recommendations from grievances (currently on spreadsheet form), but further options are in the process of being explored. This applies to both formal grievances (of which we haven't had any completed since the completion of the audit) and local resolution cases. Grievance data continues to be presented to the Service Improvement Meeting (SIM) and recommendations are due to be reported into SIM on 5th November and the People Services Governance Board beyond that. In addition, we have also established a Lesson Learned Board within People Services to explore grievance learning (amongst other casework learning) - the first meeting is to be held on 2nd December. The regular internal grievance meetings have also been increased in frequency and duration, allowing additional time for recommendation tracking.
20	Sept 25	Dog Unit	The Superintendent Operations will review the position across all actions and take opportunity to streamline targets into one tracker with clear prioritisation and target dates to drive value the direction and pace of travel The tracker will be kept up to date and updates reported into the Dogs Portfolio Board	Superintendent - Dog Unit 3/11/25	<u>Update as at October 2025</u> The consolidated action tracker for the Dog Portfolio Board is in the process of being updated. This work is expected to be completed early December. Updates from 2023 and 2024 have been removed, focusing on the last 12 months actions. All the previous actions have been completed.
21	Sept 25	Dog Unit	The Superintendent Operations will: <ul style="list-style-type: none"> periodically report the action plans in their entirety to the Dogs Portfolio Board to prevent actions from being overlooked and to support and challenge those actions that are slow to progress. review the terms of reference for the Dogs Portfolio Board to clearly set out the route for escalation where actions are slow to progress and require more strategic support. clearly record the governance board responsible for ownership, oversight, scrutiny, decision making and escalation, if actions are transferred to another governance regime to progress. 	Superintendent - Dog Unit 3/11/25	<u>Update as at October 2025</u> The TOR for the Dog portfolio Board have been updated. The consolidated action tracker for the Dog Portfolio Board is in the process of being updated. This work is expected to be completed early December.
22	Sept 25	Dog Unit	The Superintendent Operations will: <ul style="list-style-type: none"> review the completed actions to date to determine which of those should be confirmed as embedded into practice. through the governance arrangements established, when an action is approved for closure the governance board will determine, on a proportionate basis, whether a follow up is required on the closed action to see if it has achieved desired impact. 	Superintendent - Dog Unit 3/11/25	<u>Update as at October 2025</u> The consolidated action tracker for the Dog Portfolio Board is in the process of being updated. This work is expected to be completed early December.
23	Sept 25	Dog Unit	Liaise with staff to develop an effective approach to communicating decisions, this should include both staff and officer ranks.	Superintendent - Dog Unit 3/11/25	<u>Update as at October 2025</u> Bi-monthly communication meeting held with the whole department. Post every Portfolio meeting the minutes are shared to the whole department. A monthly Newsletter is also issued to the whole Department about any key messaging, critical changes, local regional and national dog related news.