



Agenda Item 07

JOINT AUDIT COMMITTEE  
26 March 2026

**Internal Audit Strategy (Progress Update)**  
**Internal Audit Charter**  
**Internal Audit Work Plan 2026/27**

1. **PURPOSE OF REPORT**

- 1.1 The purpose of this report is to provide the Joint Audit Committee with the opportunity to review progress against the ambitions set within the Internal Audit Strategy 2025-2028 and review and approved the Internal Audit Charter for 2026/27. Both documents reflect the requirements of the Global Internal Auditing Standards (GIAS) in the UK Public Sector, which came into effect on 1st April 2025.
- 1.2 Also included for approval is the proposed internal audit work plan for 2026/27 and an explanation of internal audit's risk-based approach to developing the plan.

2. **BACKGROUND**

Audit Strategy

- 2.1 The Global Internal Audit Standards (GIAS) in the UK Public sector requires the Head of Internal Audit to develop and implement a strategy for internal audit that supports the strategic objectives and success of the organisation. The strategy for 2025-2028 was approved by the Joint Audit Committee in March 2025 and a progress update against the ambitions set within the strategy is included at [Appendix A](#).
- 2.2 The Strategy has been reviewed and remains relevant and in-line with expectations.

Audit Charter

- 2.3 The Standards also require the Head of Internal Audit to develop an Internal Audit Charter which must be approved by the Joint Audit Committee. The Charter includes the internal audit functions:
- Purpose.
  - Commitment to adhering to the Global Internal Audit Standards in the UK Public Sector.
  - Mandate, including scope and types of services to be provided, and the Joint Audit Committee's responsibilities and expectations regarding management's support of the internal audit function.
  - Organisational position and reporting relationships.

- 2.4 The Charter was significantly revised in March 2025 to reflect the requirements of the new Global Internal Audit Standards in the UK Public Sector and was subsequently approved at the March 2025 Joint Audit Committee meeting. The Charter has been reviewed and remains relevant for 2026/27. The Charter is attached for approval at [Appendix B](#).

Audit Plan 2026/27

- 2.5 Following review of the Police and Crime Commissioner's risk register and the Force's Risk and Issues Log and extensive discussions with senior officers, a new draft audit plan has been prepared for 2026/27 and is attached at [Appendix C](#) for consideration and approval by the Committee. The available days estimated is considered sufficient to cover the higher level reviews and the majority of those categorised as medium and therefore will allow appropriate coverage on which to provide an assurance opinion.

### **3 RECOMMENDATIONS**

- 3.1 The Committee consider progress against the ambitions within the Internal Audit Strategy 2025-2028.
- 3.2 The Committee to approve the Internal Audit Charter for 2026/27.
- 3.3 The Committee to approve the Internal Audit Work Plan for 2026/27.

<b>CONTACT OFFICER</b>
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Name: Lynn Joyce Title: Head of Internal Audit
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# INTERNAL AUDIT STRATEGY 2025 - 2028

## PROGRESS UPDATE - MARCH 2026

LYNN JOYCE  
HEAD OF INTERNAL AUDIT

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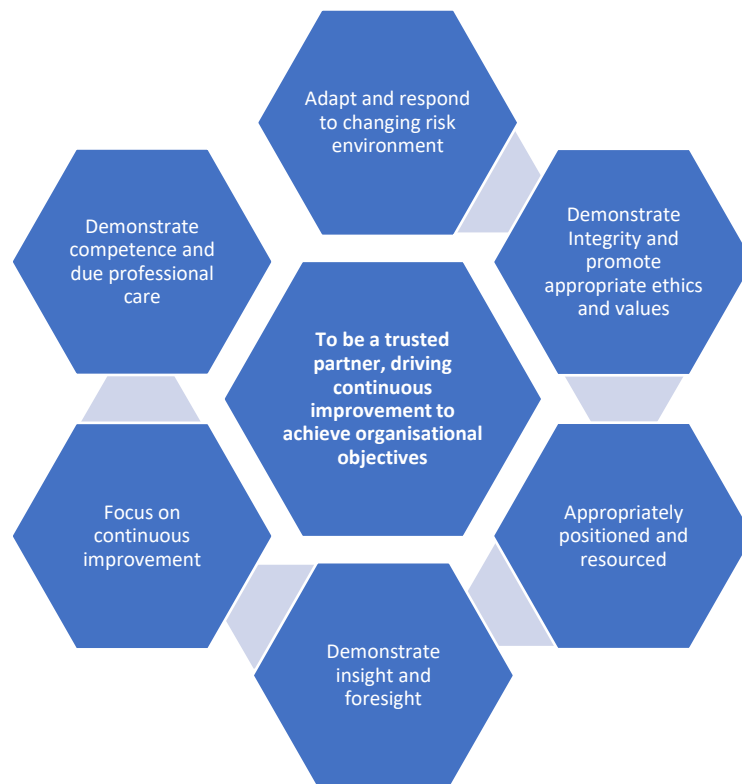
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## Context

This Internal Audit Strategy presented to JAC in March 2025 outlined the framework for enhancing the effectiveness and delivery of the Internal Audit function for the period 2025-2028. The agreed Strategy sets out our **vision** as follows:

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



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

To achieve our vision, we identified **five strategic objectives**, supported by a number of key initiatives and priorities, and an update against each of these is set out within the sections that follow. By delivering on these strategic objectives, we will continue to enhance the organisations governance, risk management and control frameworks, which will contribute to the achievement of the organisation's objectives.

A review of the Strategy in March 2026 has confirmed that it remains relevant and in-line with expectations.

2024/25

# Our Strategy

2027/28

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

## Position as of February 2025

### Output indicators:

#### Audit Coverage

70% of Audit Plan Delivered.

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

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

### Quality Indicators:

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

## Strategic Objectives

### Team focussed objectives

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

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

### Stakeholder focussed objectives


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


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

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


## Strategic Initiatives


### Team focussed initiatives


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

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

### Stakeholder focussed initiatives

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

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

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

## Position to work towards by 2028

### Output indicators:

#### Audit Coverage

90% of Audit Plan Delivered

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

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

Reduce elapsed time on audits

### Quality Indicators:

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

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

95% of respondents feel internal audit adds value

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

## Our Strategic Objectives – Update on progress as of March 2026

The following pages provide further context on the strategic objectives set out in our strategy outlined on the previous page and provides an update on achievements during 2025/26 that contribute towards the delivery of the strategic objectives and initiatives to ensure we provide an added value internal audit function that is aligned to organisation objectives and risks.

<p><b>Objective 1 - Embed new ways of working across the internal audit team, embracing new systems and processes to deliver a quality service that focusses on the most strategic issues.</b></p> <p>We have historically used an ‘off the shelf’ internal audit working paper system that was implemented 15+ years ago and has had minimal investment during that time. Whilst this hasn’t hindered the assurance services we provide, it hasn’t allowed us work differently and explore other possibilities for some aspects of our process, e.g. action tracking. The system has now come to end of life, and we will be moving to Microsoft 365 products to manage internal audits and action tracking which will allow us to explore alternative ways to collaborate, share and present information internally within the team and with our stakeholders. To this end, we will implement new working paper and evidence gathering processes and action tracking mechanisms to allow more up to date reporting taking on board any changes required to meet the Global Internal Audit Standards in the UK Public Sector.</p>	<p><b>Change activity:</b></p> <ul style="list-style-type: none"> <li>➤ Introduce and embed a system that can track progress with audits and report latest position on a dashboard to share with key stakeholders when required.</li> <li>➤ Create an auditable structure for storing and managing audit working papers, evidence, quality review processes and communications.</li> <li>➤ Embed a secure actions tracker that can be shared with key stakeholders and produce informative dashboards that show the latest position</li> </ul>
<p><b>2025/26 progress update</b></p> <p>MS365 has been developed and adopted by the team as follows:</p> <ul style="list-style-type: none"> <li>✚ Full tracking system implemented to monitor progress against the audit plan utilising Microsoft Lists.</li> <li>✚ SharePoint file structure adopted providing a clear audit trail of correspondence and evidence gathered during audits – This allows an auditable trail of the management review process.</li> <li>✚ Post audit questionnaire returns are monitored through Microsoft Lists, utilising Microsoft Forms functionality to seek feedback post audit.</li> <li>✚ We monitor tasks allocated to team members utilising Microsoft Planner</li> <li>✚ Management actions agreed during audits are tracked using Microsoft Lists which allows us to share individual actions with responsible officers to collect updates and evidence to support implementation. Approval functionality has been built into this process more recently for Head of Internal Audit approval to be documented before an action is closed.</li> </ul>	<p><b>Focus in 2026/27</b></p> <ul style="list-style-type: none"> <li>➤ Develop knowledge of administration required to maintain Microsoft products with Audit Portfolio Leads to provide additional resilience in absence of key staff.</li> <li>➤ Further explore power apps to replace alerts currently used within Microsoft Lists, as Microsoft is retiring the alert functionality.</li> </ul>

**Objective 2** - Foster a broader learning culture across the internal audit team to develop staff knowledge and awareness, particularly of the professional standards, and encourage personal growth.

The Office of the Police and Crime Commissioner is very supportive in its training offer, and the team should continue to leverage this as much as possible. We have successfully seen the team expand in terms of audit qualifications and need to ensure we continue to invest in and develop our staff to maintain the continued professional development requirements of their professional bodies, as well as encouraging wider training and personal growth across the entire team. By doing so, we aim to deliver on the requirements of the Global Internal Audit Standards in the UK Public Sector in delivering insight and foresight in our work and ensure we meet all our professional and ethical training requirements to deliver the best service we can.

What we said we would do:

- Expand our training tracker to capture evidence to support Continuous Professional Education (CPE) requirements of professional bodies
- Share learning from training across the wider team
- Align training targets within personal development reviews with competency frameworks and CPE requirements

What we did in 2025/26:

- ✚ New training tracker has been implemented utilising Microsoft Lists which categorises training by category, and captures CPD points for professional body Continued Professional Education reporting.
- ✚ We have recently trialled utilising the newly released IIA competency framework across the team within the annual PDR process. This was an insightful exercise, allowing us to better align personal development targets to the expected competencies. We have started to coordinate those competencies across the team to identify gaps in knowledge where we may need to upskill and to determine a team training plan across future years.
- ✚ Early coordination of competencies has allowed us to identify some key training targets across Artificial Intelligence and Data Analytics to better respond to how we can utilise both within our team, but also how we can competently audit such processes in a safe and knowledgeable way.
- ✚ We encourage shared learning from training during team meetings with an Audit Portfolio Lead recently providing training on Information Management, reminding the team about the importance of redaction and information sharing protocols.

Focus in 2026/27

- Embed IIA competency framework categories into the training tracker to provide more transparent oversight of competencies
- Develop a team training plan focussing on competency gaps identified from completion of IIA competency framework assessment
- Continue to promote shared learning to extend knowledge across the team

**Objective 3 - Enhance stakeholder engagement to obtain deeper insights into the organisations risk environment and influence and drive forward improvements to achieve organisational objectives.**

Over the last eight years we have developed good engagement across parts of the organisation that has seen us develop audit plans that are more aligned to risk, with coverage including Force operational areas. We recognise there is more to do in the engagement space to gain greater understanding and insight of organisational risks. We have refocussed the Principal Auditor role, changing this to Audit Portfolio Lead with a view to this role developing a more expansive knowledge across allocated portfolios and working towards becoming trusted partners for senior managers. This may take some years to develop, but we anticipate starting this journey during 2025/26 with the recruitment process currently underway to recruit to the vacant Audit Portfolio Lead post.

**What we said we would do:**

- Continue with our attempts to recruit to Audit Portfolio Lead and develop the engagement focus of this role
- Identify key stakeholder groups/departments we wish to expand engagement to and develop suitable channels of engagement
- Develop protocols for engagement ensuring stakeholders have clear expectations of our 'offer'

**What we did in 2025/26:**

We have made good progress against this objective:

- ✚ We have successfully recruited to the vacant Audit Portfolio Lead role.
- ✚ Force portfolios have been allocated to the Audit Portfolio Leads who have begun the journey to build expert knowledge in those areas.
- ✚ We have issued engagement documents to portfolio leads within the Force Executive Team, providing updates on planned audits, themes arising from the audits completed and overdue audit recommendations within their portfolio.
- ✚ As a result of the engagement document, we were invited to regularly attend the Crime Portfolio Board, in addition to us already being regular attendees at the Commercial Services Portfolio Board and Financial Governance Board. We will extend this invitation to other Portfolio Boards as engagement becomes more embedded.

There is a consequence to increased engagement of Audit Portfolio Leads having less time to undertake audits, which will have to be balanced to ensure we have sufficient audit coverage on which to base an annual conclusion.

**Focus in 2026/27**

- Establish a regular pattern of issuing engagement documents with key stakeholders
- Build relationships with Force risk leads in respective portfolios.
- Extend offer to attend relevant Force Boards to expand visibility of Internal Audit across senior officers

**Objective 4 - Work with stakeholders to embed dynamic rolling audit plans to fully adapt to changing risk environment of the Force and OPCC.**

Whilst we have routinely created an annual audit plan, it has been our ambition to create a more dynamic and adaptive process for the plan to be more responsive to change in the risk environment. There has been some limited progress towards this, but we haven't progressed enough with us largely focussing on annual agreed plans. Progress has been hindered by audit resources, but also potentially from limitations in engagement discussed in Objective 3. Across the next 3 years we will aim to build on the 'rolling audit plan' ambition to ensure we focus our limited resource on the key risk areas, and we will need support of our stakeholder groups to achieve this. This objective is encouraged within the new Global Internal Audit Standards in the UK Public Sector that will come into force in April 2025, which require the Head of Internal Audit to frequently review and update the internal audit plan, as necessary.

**What we said we would do:**

- Develop the Audit Portfolio Lead role to monitor new and emerging risks reported and assess for suitability for assurance work.
- Build on engagement piece above to promote our offer when emerging risks arise.
- Establish clear governance protocols for agreeing urgent additions to the audit plan that require quick turnaround to ensure senior management and the Board are informed

**What we did in 2025/26:**

This objective is a longer-term ambition and is a work in progress with key stakeholders. We have completed the following during 2025/26:

- ✚ Developed a pipeline plan which captures suggestions for future years based on discussions or proposals submitted to the team, but none required urgent changes to the audit plan during the year.
- ✚ Audit Portfolio Leads have begun the journey to build expert knowledge across Force portfolio areas, which will include analysis of risks and identifying where assurance may be beneficial. This process is in its infancy but will be fundamental to the success of this objective.
- ✚ A reassessment of the annual plan was undertaken half-way through the year, and changes were made to the plan to accommodate new risk areas reported in year. These changes were endorsed by Senior Management and the Joint Audit Committee.
- ✚ We will continue to work with Force Portfolio Leads and build our communications with the corporate risk team to work together to identify significant risk areas where third line assurance is required.

**Focus in 2026/27**

- Continue to develop the Audit Portfolio Lead role to build engagement with Force Portfolio Leads and the corporate risk team to determine new and emerging risks that require third line assurance.

**Objective 5** - Review all reporting formats across all stakeholder groups to ensure reports are clear, concise and focus on those things that matter, using data visualisations, where possible.

Due to the limitations within the working paper system historically used, we have been restricted on how we report to our key stakeholders, as reports have largely been generated from this system. As we move towards Microsoft 365 solutions, we now have an opportunity to review our communications and deliver much more succinct priority focussed reports across all stakeholder groups. We will aim to ensure a salient summary is available for senior officers and the Board, with further detail provided for those that needs it. We will aim to utilise data visuals more in our reports as this provides greater impact and emphasis on the things that matter. By doing so, we aim to meet all stakeholder needs with our communications and ensure those that need to have oversight of the key messages, do.

What we said we would do:

- Implement new reporting format for all assurance communications that offers a high-level summary for senior managers.
- Review all communications to the Joint Audit Committee to ensure focus is on those areas that require greatest attention.
- Track themes from findings with the ambition of providing annual thematic reporting to senior management to explore root causes where necessary.

What we did in 2025/26:

We have made good progress in this area:

- ✚ All audit report formats have been revised, and templates will continue to be reviewed.
- ✚ A briefer summary is provided at the start of audit reports to allow Force Portfolio Leads to get a snapshot of issues succinctly.
- ✚ Joint Audit Committee reports have been redesigned to incorporate the summaries from audit reports that receive a lower opinion which is taken directly from the final audit reports issued, improving efficiency in report writing.
- ✚ Utilising Microsoft Lists for monitoring the audit plan, receipt of post audit questionnaires and action tracking allows us to export data quickly into excel created dashboards for better reporting into Joint Audit Committee and Force Boards. This is particularly impactful for reporting on outstanding audit recommendations. The dashboards are utilised in engagement documents to Force Executive Team Leads and for reporting to governance boards we attend.

We have more to do as a team to track root causes better. We have recently amended working papers to capture root causes, and we hope to report in greater detail on these over the next year.

Focus in 2026/27

- Build on thematic reporting on aspects such as root causes.
- Explore alternatives to excel to improve dashboards, e.g. utilising Power Bi

## Performance Indicators

### Position as of February 2025

#### Output indicators:

70% of Audit Plan Delivered.

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

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

#### Quality Indicators:

98% of Post Audit Questionnaires responses were scored as “Very Good” or “Good.”


### Current position

#### Output indicators:

**79%** of Audit Plan Delivered (On target)

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

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

Reduce elapsed time on audits –   
*Position same as end March 2025.*

#### Quality Indicators:

**94%** of Post Audit Questionnaires responses were scored as “Very Good” or “Good”.

**100%** of respondents feel internal audit understands their business area, needs, objectives and risks.

**93%** of respondents feel internal audit adds value.

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

### Position to work towards by 2028.

#### Output indicators:

90% of Audit Plan Delivered

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

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

Reduce elapsed time on audits

#### Quality Indicators:

97% of Post Audit Questionnaires responses were scored as “Very Good” or “Good”.

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

95% of respondents feel internal audit adds value.

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



# INTERNAL AUDIT CHARTER

## 2026/27

LYNN JOYCE  
HEAD OF INTERNAL AUDIT

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## Introduction

In accordance with the Global Internal Audit Standards (GIAS) in the UK Public Sector, the Head of Internal Audit must develop and maintain an internal audit charter that specifies, at a minimum, the internal audit functions:

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

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

## Definitions

The Global Internal Audit Standards refer to several roles throughout:

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

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

**The Board** - *'The highest-level body charged with governance, such as:*

- *A board of directors.*
- *An Audit Committee*
- *A board of governors or trustees.*
- *A group of elected officials or political appointees.*
- *Another body that has authority over relevant governance functions.*

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

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

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

## Purpose

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

The internal audit function:

- ✚ Supports the delivery of the organisation's strategic objectives by providing risk-based and objective assurance on the adequacy and effectiveness of governance, risk management and internal controls.
- ✚ Champions good practice in governance through assurance, advice and contributing to the organisation's annual governance review.
- ✚ Advises on governance, risk management and internal control arrangements for major projects, programmes and system changes.
- ✚ Has access to the organisation's collaborative and arms-length arrangements.

### *Commitment to Adhering to the Global Internal Audit Standards*

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

## Mandate

### Authority

The Police and Crime Commissioner and the Chief Constable are both responsible for maintaining an effective Internal Audit function under the Accounts and Audit Regulations 2015. These regulations mandate that:

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

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

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

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

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

The Joint Audit Committee authorises the internal audit function to:

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

### *Independence, Organisational Position, and Reporting Relationships*

The Head of Internal Audit will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See “Mandate” section.) This includes:

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

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

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






The Head of Internal Audit will disclose to the Joint Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit functions effectiveness and ability to fulfill its mandate. The Joint Audit Committee can escalate its concerns about internal audit independence to those charged with governance.

The responsibility regarding the appointment, removal, job description and remuneration of the Head of Internal Audit is with the Chief Executive, who will consult with the Chief Constable and will seek approval from the Independent Chair of the Joint Audit Committee on any proposed changes to the personnel resource heading the internal audit function.

The Chief Finance Officer will review the performance appraisal of the Head of Internal Audit and feedback will also be sought from the Chair of the Joint Audit Committee.

### *Changes to the Mandate and Charter*

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

-  A significant change in the Global Internal Audit Standards in the UK Public Sector.
-  A significant reorganisation.
-  Significant changes in the role of the internal audit function, Head of Internal Audit, Joint Audit Committee, and/or senior management.
-  Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
-  New laws or regulations that may affect the nature and/or scope of internal audit services.

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

## Joint Audit Committee Oversight

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

- ✚ Discuss with the Head of Internal Audit and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- ✚ Ensure the Head of Internal Audit has unrestricted access to and communicates and interacts directly with the Joint Audit Committee, including in private meetings without senior management present.
- ✚ Discuss with the Head of Internal Audit and senior management other topics that should be included in the internal audit charter.
- ✚ Participate in discussions with the Head of Internal Audit and senior management about the “essential conditions,” described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- ✚ Approve the internal audit charter annually, which includes the internal audit mandate and the scope and types of internal audit services.
- ✚ Review the internal audit charter at least annually with the Head of Internal Audit to consider changes affecting the organisation, such as the employment of a new Head of Internal Audit or changes in the type, severity, and interdependencies of risks to the organisation.
- ✚ Approve the risk-based internal audit plan.
- ✚ Provide a view, where appropriate, on the internal audit function’s human resources administration and budgets that allow the internal audit function to fulfill its mandate and accomplish its audit plan.
- ✚ Provide input to senior management on the Head of Internal Audit’s performance (via the Chair).
- ✚ Receive communications from the Head of Internal Audit about the internal audit function, including its performance relative to its plan.
- ✚ Ensure a quality assurance and improvement program has been established and review the results annually.
- ✚ Make appropriate inquiries of senior management and the Head of Internal Audit to determine whether scope or resource limitations are inappropriate.

## Responsibilities of Management

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

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

- ✚ providing access at all reasonable times to premises, personnel, documents and assets that the Internal Auditors consider necessary for the purposes of their work;
- ✚ giving information and explanations that are sought by the Internal Auditors in the course of their work;
- ✚ providing input to both the audit plans and the terms of reference for each review, to ensure attention is focused on areas of greatest risk;
- ✚ engaging constructively with internal audit's findings, opinions and advice
- ✚ implementing agreed actions from internal audit outputs in a timely and effective manner;
- ✚ immediately notifying the Head of Professional Standards / Head of Internal Audit of all suspicions of fraud, theft, or other irregularity, in accordance with the Anti-Fraud, Bribery and Corruption Policy.

Senior management can further support internal audit by:

- ✚ facilitating access to the organisation's external auditor, and other sources of assurance such as external providers assurance e.g. regulators, inspectors and consultants;
- ✚ providing early notification to Internal Audit of plans for change, including new operational systems and processes;
- ✚ ensuring that where key systems are managed by an external organisation the contractual documentation considers, in consultation with the Head of Internal Audit, the Internal Audit arrangements for those key systems.
- ✚ building awareness and understanding of the importance of good governance, risk management and internal control for the success of the organisation, and of internal audit's contributions.

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

## Head of Internal Audit Responsibilities

### *Ethics and Professionalism*

The Head of Internal Audit will ensure that internal auditors:

- ✚ Conform with the Global Internal Audit Standards in the UK Public Sector, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- ✚ Have regard to the Committee on Standards of Public Life's Seven Principles of Public Life.
- ✚ Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organisation and be able to recognise conduct that is contrary to those expectations.
- ✚ Encourage and promote an ethics-based culture in the organisation.
- ✚ Report organisational behavior that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

### **Objectivity**

The Head of Internal Audit will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the Head of Internal Audit determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to the Chief Finance Officer and /or the Chair of the Joint Audit Committee depending upon the nature of the impairment.

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

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

- ✚ Assessing specific operations for which they had responsibility within the previous 18 months.
- ✚ Performing operational duties for the organisation or its affiliates.
- ✚ Initiating or approving transactions external to the internal audit function.
- ✚ Directing the activities of any of the organisation's employees that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- ✚ Disclose impairments of independence or objectivity, in fact or appearance, to the Head of Internal Audit at least annually.
- ✚ Exhibit professional objectivity in gathering, evaluating, and communicating information.
- ✚ Make balanced assessments of all available and relevant facts and circumstances.
- ✚ Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

### *Managing the Internal Audit Function*

The Head of Internal Audit has the responsibility to:

- ✚ At least annually, develop a risk-based internal audit plan that considers the input of the Joint Audit Committee and senior management. Discuss the plan with the Joint Audit Committee and senior management and submit the plan to the Joint Audit Committee for review and approval.
- ✚ Communicate the impact of resource limitations on the internal audit plan to the Joint Audit Committee and senior management.
- ✚ Review and adjust the internal audit plan, as necessary, in response to changes in organisation's business, risks, operations, programs, systems, and controls.
- ✚ Communicate with the Joint Audit Committee and senior management if there are significant interim changes to the internal audit plan.
- ✚ Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards in the UK Public Sector.
- ✚ Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Joint Audit Committee and senior management quarterly, and for each engagement as appropriate.
- ✚ Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards in the UK Public Sector and fulfill the internal audit mandate.

- ✚ Identify and consider trends and emerging issues that could impact organisation and communicate to the Joint Audit Committee and senior management as appropriate.
- ✚ Consider emerging trends and successful practices in internal auditing.
- ✚ Establish and ensure adherence to methodologies designed to guide the internal audit function.
- ✚ Ensure adherence to the organisation's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Joint Audit Committee and senior management.
- ✚ Where possible, coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the Head of Internal Audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Joint Audit Committee.

### *Communication with the Joint Audit Committee and Senior Management*

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

- ✚ The internal audit function's mandate (Annually).
- ✚ The internal audit plan and performance relative to its plan (Quarterly).
- ✚ Significant revisions to the internal audit plan (Quarterly, if any).
- ✚ Potential impairments to independence, including relevant disclosures as applicable (Annually).
- ✚ Results from the quality assurance and improvement program, which include the internal audit function's conformance with the Global Internal Audit Standards in the UK Public Sector and action plans to address the internal audit function's deficiencies and opportunities for improvement (Annually).
- ✚ Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Joint Audit Committee that could interfere with the achievement of organisation's strategic objectives (Quarterly, if any).
- ✚ Results of assurance and advisory services (Quarterly).
- ✚ Resource requirements (Annually).
- ✚ Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the organisation's risk appetite (Quarterly, if any).

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

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

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

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

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

### ***Quality Assurance and Improvement Program***

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

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

## Scope and Types of Internal Audit Services

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

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

### Third Parties

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



# INTERNAL AUDIT PLAN

## 2026/27

LYNN JOYCE  
HEAD OF INTERNAL AUDIT

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## Our Approach for 2026/27

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

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

- ✚ We met with the Deputy Chief Constable, all Assistant Chief Constables, the Director of Commercial and People Services, the Assistant Director of IT & Digital, Service Director – People Services, Service Director - Finance and the Police and Crime Commissioner's (PCC) Chief Executive and Chief Finance Officer.
- ✚ We reviewed the Police and Crime Plan, the Force Vision and Values, the Force's Risk and Issues Log and the PCC's Risk Register.
- ✚ We considered other sources of information, including national and local strategies and policies, organisational changes, HMICFRS reports and consideration of collaborative arrangements in place.
- ✚ We have access to various professional networks which have also been considered when we determined the programme of work, such as the National Police Audit Group which highlights wider issues affecting internal audit.

## Resources by Category

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

Category	% of days
Assurance; including contingency	85
Advisory; incl. contingency for ad-hoc advice	2
Counter Fraud/Investigation contingency	3
Management; incl. JAC facilitation and reporting, External Audit Liaison, Audit Planning, Senior Management Liaison etc.	10

## Prioritisation Process

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

- ✚ Links with objectives in the Police and Crime Plan,
- ✚ Links to the Force Risk and Issues Log and PCC risk register,
- ✚ Previous known issues that highlight potential control weaknesses (from HMICFRS, Internal Audit, External Audit),
- ✚ Other scrutiny and assurance processes in place,
- ✚ Key or new system or service priorities, and
- ✚ Time since last review.

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

## Reliance on Other Assurance Providers

To minimise duplication and make the best use of our limited resources, we aim to coordinate with other internal and external providers of assurance services and consider relying upon their work.

We have taken this approach in some areas, for example:

- ✚ if there is a forthcoming HMICFRS inspection,
- ✚ where a process is International Organisation for Standardisation (ISO) compliant, such as Forensics services and NABIS; or
- ✚ if a service area undertakes compliance checks, we will evaluate their approach and if it is sound then place reliance on this.

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

## 2026/27 Draft Internal Audit Work Plan

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

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigation	Counter fraud	Management
Commercial Services	<b>Budgetary Controls and MTFP (Cyclical Audit)</b>	Review of arrangements in place for budget setting and establishing the MTFP, budget monitoring, forecasting, virements, variances monitoring, management of financial saving plans etc.  <i>RR 60 – (Risk) Financial Resilience</i> <i>RR 95 – (Risk) Funding Grants</i>	Both	People and Resources - Value for Money	M	✓				
Commercial Services	<b>Debtors (Cyclical Audit)</b>	To provide assurance on the processes and systems for raising debtor invoices and recovery of debts.  <i>RR 60 – (Risk) Financial Resilience</i>	Both	People and Resources - Value for Money	M	✓				
Commercial Services	<b>Expenses and Allowances (Cyclical Audit)</b>	To assess, review and provide assurances that the procedures and operating protocols in place for the payment of employee expenses are efficient and effective  <i>RR 60 – (Risk) Financial Resilience</i>	Both	People and Resources - People	M	✓				
Commercial Services	<b>Income Generation</b>	This review will assess the arrangements in place across the Force to maximise opportunity for income generation. It will aim to provide assurance around the legal, contractual and financial arrangements of such income generation agreements in place and potential cost benefits these arrangements bring.  <i>RR 60 – (Risk) Financial Resilience</i>	Force	People and Resources - Value for money	M	✓				
Commercial Services	<b>Detained Property (Op Stemson)</b>	The Force has recently changed its detained property processes as part of Op Stemson. This review will	Force	People and Resources	M	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigation	Counter fraud	Management
		consider the effectiveness of the new arrangements in place.		Rights of the victim: Victims' Code of Practice (have property returned)						
Commercial Services	<b>Occupational Health</b>	<p>There have been several changes within the Occupational Health service, including new leadership and an upgraded system. This review will cover the arrangements in place to effectively managed the occupational health service focussing on the Strategy, performance information and data to drive service improvement.</p> <p><i>216 - (Issue) Occupational Health Data and Performance Reporting (Closed during 25/26)</i></p> <p><i>189 – (Issue) Restricted Data Systems (Oracle/eOPAS)</i></p> <p><i>444 – (Issue) Management of Restricted officers in WMP</i></p>	Both	People and Resources - People	M	✓				
Commercial Services	<b>HR Administrative functions</b>	<p>Officer and staff pay accounts for the majority of spend across the Force and OPCC, therefore having effective HR and payroll functions is essential to ensure pay is accurate. This review will focus on the HR administrative arrangements in place that administer records and instructions to payroll around new starters, leavers, movers and pay variations etc.</p>	Both	People and Resources - People	M	✓				
Commercial Services	<b>MS365 Governance</b>	<p>The Force is on a journey to widen the use and functionality of MS365 products such as Power Apps etc. This review will consider the robustness of governance and project management arrangements to ensure MS365 products are rolled out and utilised in a secure and safe way.</p> <p><i>85 - (Issue) M365 Information Handling Risk</i></p> <p><i>89 - (Issue) M365 Governance</i></p>	Both	People and Resources - Data and technology	H	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigation	Counter fraud	Management
Commercial Services	<b>Artificial Intelligence (AI) Governance</b>	This audit will review the design and effectiveness of the Force's Artificial Intelligence (AI) Governance arrangements, including policies, supporting frameworks, clarity of roles and responsibilities, oversight arrangements etc. to ensure AI related risks are properly identified and managed.  <i>381- Artificial Intelligence</i> <i>453 - Artificial Intelligence - Criminality &amp; Investigations</i>	Both	People and Resources - Data and technology	H	✓	✓			
Commercial Services	<b>Information and Records Management</b>	Assurance that the actions from the Information Governance and Records Management Audits undertaken in 2025/26 are being taken forward and addressed.  <i>85 - (Issue) M365 Information Handling Risk</i> <i>90 - (Issue) Records Management Team - Resourcing &amp; Training</i> <i>117 - (Issue) Data Quality on Force Operational Systems</i> <i>309 -(Issue) PSNI Data Breach</i>	Force	People and Resources -Data and technology	H	✓				
Commercial Services	<b>Information Sharing agreements (ISA)</b>	This review will provide assurance that systems and processes for sharing information are effective and efficient. Including policy and legislative requirements, adequacy of the arrangements for ensuring that ISAs exist in all business areas where regular information is shared and ensuring that information is only being shared with partners in line with the ISAs.	Force	People and Resources - Data and technology	M	✓				
Commercial Services	<b>Fleet Management</b>	The review will focus on the processes and systems in place regarding the management and utilisation of vehicle fleet to meet operational requirements.  <i>137 - (Issue) Maintenance and Repair of Vehicles (Monitored)</i> <i>276 - (Issue) Fleet Availability &amp; Suitability</i> <i>377 - (Risk) Internal EV Infrastructure and ULEV Strategy for Future Fleet Transition</i>	Force	People and Resources - People and Decarbonisation and Net Zero	H	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigation	Counter fraud	Management
		429 – (Issue) Unsuited Vehicle Safety Record System 430 – (Issue) Lack of standardised vehicle equipment requirements and consistency across force								
Local Policing	<b>Neighbourhood Policing Guarantee</b>	The Neighbourhood Policing Guarantee (NPG) is a government programme designed to restore public confidence and enhance visible policing in communities. This review will consider how the force is delivering on the NPG ambitions.  <i>352 - (Risk) Modernising Neighbourhood Policing (Closed during 2025/26)</i>	Force	Rebuilding Community Policing	M	✓				
Local Policing	<b>LPA Governance, Data and Performance Management</b>	Time allocation for rolling programme of individual (Local Policing Area) reviews to assess robustness of governance, data, decision making and performance management regimes across all areas of the LPA. (Birmingham to be reviewed during 2026/27.)  <i>RR 254 - (Issue) Lack of investigative experience</i>	Force	Rebuilding Community Policing	M	✓				
Local Policing	<b>Right Care Right Person</b>	This review will aim to ensure that WMP are delivering Right Care Right person program in line with the National Partnerships Agreement: Right Care, Right Person, and in compliance with the College of Policing Mental Health Authorise Professional Practice.  <i>390 - (Monitored risk) -NHSE Restructure and ICB Cost Reduction Requirements</i>	Force	Prevention and Rehabilitation - Protecting the Vulnerable	M	✓				
Security	<b>Regional Economic Crime Unit – Report Fraud</b>	The Regional Economic Crime Unit (RECU) has undergone a recent change with Report Fraud replacing Action Fraud for fraud reporting. Whilst Report Fraud is managed by City of London Police, this review will take an early look at this new arrangement and assess how the RECU interacts with other Forces and City of London Police to manage fraud reported. (This audit is a carry forward from 2025/26.)	Force	Preventing and Reducing Neighbourhood Crime - Fraud and online crime Partnerships	M	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigation	Counter fraud	Management
Crime	<b>Multi-Agency Risk Assessment Conference (MARAC) - Governance and Co-ordination</b>	This review will consider the governance and accountability for MARAC co-ordination; including roles and responsibilities; consistency of the service across the Force, information sharing and escalation routines, performance and data monitoring to ensure oversight of demand, backlog and unmanaged risk.	Force	Preventing and Tackling Violence - Domestic abuse including children	M	✓				
Crime	<b>Sex Offender Management</b>	Review of the arrangements for Sex Offender Management including record keeping, information exchange, wellbeing of staff involved in cases, relationships with other agencies, communication around risks etc.  <i>30 – (Risk) - Offender Manager Training</i>	Force	Prevention and Rehabilitation - Protecting the Vulnerable	M	✓				
Operations	<b>Drones Unit (including Drones as First Responder (“DFR”) pilot)</b>	The Force Operations Drone Unit provides 24/7 air support across the force, and in certain circumstances, regionally and nationally. This review will consider the robustness of the policy/procedure around use and deployment of drones, training requirements and licensing arrangements, access to equipment and security around data gathered etc. This will include new drone initiatives such as 'Drones as First responder (DFR)' and the deployment of counter drones.  <i>(Links to Drones project risk register which contains some critical live risks)</i>	Force	People and Resources - Data and technology	H	✓				
Operations	<b>Automatic Number Plate Recognition (ANPR) Capability</b>	The strategic intent of WMP ANPR function is to “develop and maintain a proportionate ANPR system that is capable of protecting the public and preventing crime in the West Midlands.” An ANPR strategy is in place and a 24/7 ANPR capability with ANPR Officers operates from within the Force Control Room which includes analytical staff proficient with NAS (National ANPR Service). This review will consider the arrangements for ANPR data retention, evidential use	Force	Improving Road and Travel Safety - Clamp down on uninsured, untaxed, unsafe vehicles and illegal number plates	M	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigation	Counter fraud	Management
		and disclosure and compliance with NASPLE (National ANPR Standards for Policing & Law Enforcement). <i>(Links to ANPR project risk register which contains live risks)</i>		Bringing Offenders to Justice - Increase positive outcomes						
Change, Corporate Communications and Force Contact	<b>Force Contact - Crime Desk</b>	This review will consider how the newly established crime desk within Force Contact is meeting its objectives set out in the original business case and whether appropriate mechanisms are in place to monitor whether this is having a positive impact by adding value to the initial investigation, whilst satisfying the caller.  <i>78 – (Risk) Force Contact - Scale and Complexity of Change Programmes (Monitored)</i> <i>257 - (Issue) Staffing Resilience in Dispatch</i>	Force	Building Trust and Confidence - Getting the basics right	M	✓				
Force wide	<b>Diversity, Equality and Inclusion Strategy</b>	A new Diversity, Equality and Inclusion Strategy was launched in January 2026. The strategy replaces the previous Fairness and Belonging Strategy, with the overarching strategic vision to create a representative and trusted organisation, to consistently get the basics right and to drive operational efficiency and effectiveness through cultural competence. The six pillars of the strategy include Race Action Plan, Gender, religion, LGBTQ+, Neurodiversity & Disability, and Race. This review will assess how the strategy is being progressed and managed and the cultural competence approach is being embedded into delivery.  <i>210 - (Risk) Lack of Force Transitional &amp; Gender Identity Policy</i>	Force	An Equal and Fair West Midlands - Fairness and Belonging	M	✓				
Force Wide	<b>Equality Impact Assessments</b>	An equality assessment is a way of systematically and thoroughly assessing, and consulting on, the effects that a service, change or policy is likely to have on people from different characteristic groups. This review will aim	Force	An Equal and Fair West Midlands - Fairness and Belonging	M	✓				

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigation	Counter fraud	Management
		to provide assurance of use of equality impact assessments across the Force.								
DCC	<b>Force Governance and Business Planning Arrangements</b>	High level review of the force governance and business planning arrangements, including the use of Force Management Statements in understanding and addressing local and national challenges (including financial, demand, workforce and capability risk.)	Force		M	✓				
DCC	<b>Service Recovery/ complaints</b>	PSD receives thousands of complaints from the public each year, the majority of which are managed through a dedicated complaints team who determine the right course of action, such as escalation, resolution and learning. This audit will aim to provide assurance around the legal, reputational, and governance risks associated with this process. The review will also assess the effectiveness of the Standards Managers who support this process to ensure consistency in approach.	Force	Building Trust and Confidence - Getting the basics right & Outstanding performance and behaviour	M	✓				
OPCC	<b>Complaints, Reviews and Organisational learning</b>	End to end complaints review assessing the governance arrangements, quality and consistency of complaints reviews, including how learning is captured, tracked and embedded.	PCC	Building Trust and Confidence - Getting the basics right & Outstanding performance and behaviour	M	✓				
Mandatory	<b>Contingency for Assurance work</b>	Due to uncertainty in time required for some jobs - contingency established to be allocated to audits that merit further allocation of time.			N/A	✓				
Mandatory	<b>Management</b>	Includes Audit committee planning, reporting and attendance, Audit Planning and ongoing liaison, effectiveness review, general management etc.			N/A					✓
Mandatory	<b>Contingency for investigations</b>	Includes liaison with PSD on ad-hoc investigations.			N/A			✓		

Portfolio	Area	Description	PCC /Force or Both	Police and Crime plan	Internal Audit Priority	Assurance	Advice	Investigation	Counter fraud	Management
Mandatory	<b>Contingency for Ad-hoc advice</b>	Small amount of time to provide for ad-hoc advice on request.			N/A		✓			
Mandatory	<b>Follow-ups</b>	Time allocation to follow-up on audit recommendations to confirm implementation.			N/A	✓				
Mandatory	<b>Carry Forward Days of jobs in progress</b>	Time allocation for completion of carry forward jobs from 2025/26 plan.			N/A	✓				
Mandatory	<b>National Fraud Initiative (NFI)</b>	Providing Payroll, Pensions and Creditors data to Cabinet Office for data matching with data for other public bodies and subsequent investigation of matches reported.			N/A			✓	✓	

## Illustration of Auditable Topics (not planned for 2026/27)

Below is an illustrative list of topics that we cannot audit based on our existing level of resource. The illustrative topics consists of suggestions received through the annual planning exercise and is not a complete list of potential auditable topics. Some of the illustrative topics are in early project phase or in mid change and are therefore more suitable subjects for future years. Others are low risk and therefore not considered priority at this time. This list is therefore considered as a reserve of potential audits that we could refer to if resources change or changes are proposed to the planned audits. Some may move to pipeline audits for 2027/28 which will help us progressively move to a rolling audit plan which changes frequently to adapt to the risk environment.

Portfolio	Area	Description	PCC/Force or Both	Police and Crime plan objectives	Priority	Comments
Commercial Services	<b>Force Wellbeing Strategy</b>	This Wellbeing Strategy aims to ensure that line managers can support colleagues with a balanced and inclusive wellbeing offering that is reflective of their needs. This review will consider how the wellbeing strategy is being delivered and the impact monitored to ensure the ambitions are achieved.	Force	People and Resources - People	M	Focus will be on Occupational Health this year.
Commercial Services	<b>Subject Access Requests</b>	Review process in place within the Civil Disclosure Unit for managing Subject Access Requests and decisions prior to sharing information.	Force	Accountability and Governance - Accountability to the public	L	
Commercial Services	<b>Data centres facilities and security (including data storage and data backup)</b>	Review of data centres to ensure they are maintained with suitable physical and environmental controls in place. This will include security and access to the data centres and ensure that data is appropriately retained in accordance with legislative and organisational requirements and that data is backed up at appropriate intervals and retrievable within specified timeframes.	Both		L	
Local Policing	<b>ASB interventions</b>	A new ASB policy has been implemented to promote a consistent and professional approach to policing incidents of ASB. This audit will consider application of the policy to ensure effective interventions are applied.	Force	Rebuilding Community Policing - Prevent and tackle crime and anti-social behaviour	L	

Portfolio	Area	Description	PCC/Force or Both	Police and Crime plan objectives	Priority	Comments
Security	<b>Covert Funds</b>	To assess, review and provide assurances that the procedures and operating protocols in place for ROCU & CTU covert funds are efficient and effective in respect of governance and management oversight of the funds	Force	Preventing and Tackling Violence - Serious and organised crime and exploitation	L	
Security	<b>RECU Asset Recovery Money</b>	The Asset Recovery fund is funded through the Proceeds of Crime Act Asset Recovery Incentivisation Scheme (ARIS). Assets are secured in a number of ways including cash seizures and the confiscation of assets through the courts following convictions. Each year WMP is allocated a proportion of the assets recovered. This review will assess the process for handling seizure of monies and use and allocation of funds.	Force	Preventing and Tackling Violence - Serious and organised crime and exploitation	L	
Crime	<b>Major Crime Unit</b>	This review will consider the governance, oversight, monitoring and delivery arrangements supporting the Homicide Prevention Strategy to provide assurance that the ambitions of the strategy being achieved.	Force	Preventing and Tackling Violence	L	
Change, Corporate Communications and Force Contact	<b>Corporate Communications - Archiving in the public interest</b>	This review will provide assurance around the Force's compliance with the College of Policing (CoP) Authorised Professional Practice (APP) in relation to Archiving in the Public Interest. The APP enables police forces to retain records beyond their normal business life for historical, scientific, or statistical purposes, as permitted by GDPR and Data Protection Act 2018. This ensures accountability, transparency, and preservation of records with long-term value. This applies largely to the Force Museum, but also long-term investigations.	Force	Rebuilding Community Policing - Solve local problems with communities  Building Trust and Confidence - Listening and responding to the public	L	
Crime / OPCC	<b>Serious Violence Governance and (Accountability)</b>	This review will consider the governance and oversight arrangements of serious violence reduction activity (with a particular focus on youth	Both	Preventing and Tackling Violence - Serious youth	M	

Portfolio	Area	Description	PCC/Force or Both	Police and Crime plan objectives	Priority	Comments
		knife crime following new governance guidance) including tracking of outcomes and benefits.		violence and knife crime		
Crime	<b>Child Improvement Plan (HMICFRS improvement actions)</b>	This review will consider the actions taken by the Force to address the findings of the HMICFRS National Child Protection Inspection to ensure actions to drive improvement are embedded and sustained.	Force	Preventing and Tackling Violence Protecting Victims and Witnesses	M	HMICFRS in Force to review progress following inspection.
Force Wide	<b>Op Stemson</b>	Operation Stemson is the Force's catalyst to improving the way in which the Force manage its paperwork and detained property. This review will focus on the collection, storage, movement, examination, review, retention and disposal of all physical data including paperwork managed as part of Op stemson.	Force	People and Resources - Data and technology	M	Focus during 2026/27 will be on detained property.

## Pipeline Audits

The list below are those areas identified through discussions with senior officers that would be potential audits for 2027/28.

Pipeline Audit 2027/28		
Commercial Services	<b>Procurement / Compliance with CSOs</b>	This review will review compliance with Contract Standing Orders and where exercises fall within the remit of the new Procurement Act assess compliance with the requirements of the Act.
Commercial Services	<b>Overtime</b>	A new overtime app is being developed that will address issues arising from an earlier version and include further enhance features. Phase 1 is planned to be implemented in April 2026. Phase 2 around enhanced development to be implemented October at the earliest.
Commercial Services	<b>Workforce/Succession Planning</b>	This audit will assess the workforce and succession planning arrangements across the Force that identify current and future workforce needs, including key skills and competencies to deliver future organisational strategy requirements. This will also consider succession planning for specialist and leadership roles.
Local Policing	<b>Offender Management</b>	To assess, review and provide assurance that proportionate arrangements are in place within Local Policing Areas to effectively manage repeat offenders, considering force priorities.
Operations	<b>Mounted Unit</b>	The Mounted Unit was established during 2025. This review will aim to provide assurance that the unit is meeting the expectations originally set in the business case and review compliance with standards set within the College of Policing Mounted Police Authorised Professional Practice.
Operations	<b>Football Unit</b>	This review will consider how the Football Unit plan, prepare gather information and intelligence to support commanders.
Security	<b>Prevent referral mechanisms</b>	A review of Prevent within CTU to provide assurances that in the Prevent space CTU are adhering to guidance and prevent cases are being managed consistently across the Hubs in respect of risk, intelligence, and information sharing. Also review the arrangements in place for pathfinder nominals managed by CTU.
Change, Corporate Communications and Force Contact	<b>Change Management</b>	A new Organisational Change Strategy was launched in 2025. This review will establish compliance with the ambitions of the Strategy, including delivery approaches and governance arrangements and assess whether the change portfolio is fully aligned to and supporting delivery of other Force Strategies to ensure organisational objectives are supported from the change activity.
Change, Corporate Communications and Force Contact	<b>Corporate Communications - Media and Communications</b>	A new Authorised Professional Practice on Media and Communications is due to launch in 2026. These enhanced standards will provide a clearer framework for how the police should communicate during investigations, operations, and major incidents, encouraging improved collaboration with partners from the accredited media. This review will consider how the Force is embedding the requirements of the APP.
DCC	<b>Vetting (cyclical audit)</b>	Review of vetting arrangements including risk assessments and decision-making protocols following vetting outcomes.