APPENDIX A

JOINT INDEPENDENT AUDIT COMMITTEE

Internal Audit Update Report June 2025

1.   PURPOSE OF REPORT

1.1   This report provides the Joint Independent Audit Committee (JIAC) with an overview of the Force's response to Internal Audit Inspection actions.

2   OVERVIEW OF OPEN AUDITS

2.1   An audit remains open on our system until all actions have been completed and evidence received and evaluated by the Inspection team.

2.2   The tables below are audits that have not been closed and show the detail of the audit report, status and assurance level and, in addition, show the number of actions raised. The number in brackets is the number of actions open at 30 May 2025.

2.3   As at 30 May 2025 there are 16 open audits with the oldest from May 2022. Two reports are still in draft awaiting finalisation.

2.4   Due to resource constraints the Complaints audit, due in June, has been pushed back to July and the Firearms Licensing audit has been brought forward from November 25.

22-24 Plans	Report	Report Status	Assurance	Priority High	Medium	Low
12.21.22	GDPR	FINAL	Not graded	2 (0)	4 (1)	5 (0)
06.22.23	Fleet Management	FINAL	Minimal	8 (1)	8 (0)	3 (0)
12.22.23	Purchasing Process Review	FINAL	Not graded	1 (1)	6 (2)	10 (9)
01.23.24	Freedom of Information Requests	FINAL	Partial	0	9 (0)	6 (1)
02.23.24	Seized Exhibits: Firearms and Bladed Articles	FINAL	Minimal	5 (0)	2 (1)	1 (0)
03.23.24	Follow Up– Visit 1	FINAL	Not graded	2 (0)	4 (1)	1 (0)
07.23.24	Key Financial Controls: Accounts Receivable	FINAL	Reasonable	0	5 (2)	6 (1)
08.23.24	HR: Recruitment and Selection	FINAL	Substantial	0	1 (1)	4 (0)

24/25 Plan	Report	Report Status	Assurance	Priority High	Medium	Low
01.24.25	Financial Planning	FINAL	Substantial	0	0	0
02.24.25	Follow up 1	FINAL	Not graded	1 (1)	3 (2)	1 (1)
03.24.25	Police Officer Overtime	FINAL	Partial	0	5 (5)	3 (2)
04.24.25	Domestic Abuse	FINAL	Partial	3 (1)	5 (3)	4 (0)
05.24.25	Collaborations	FINAL	Partial	2 (2)	2 (2)	1 (1)
06.24.25	Data Quality	FINAL	Minimal	3 (3)	7 (7)	5 (4)
07.24.25	Ethical Standards	FINAL	Reasonable	0	4 (4)	1 (1)
08.24.25	Cyber Risk Management	FINAL	Reasonable	0	5 (5)	2 (2)
09.24.25	Key Financial Controls – Credit Cards	Draft				
10.24.25	Follow Up 2	Draft				

25/26 Plan	Report	Report Status	Assurance	Priority High	Medium	Low
June 25	Firearms Licensing (brought forward)					
July 25	Complaints (pushed back from June)					
July 25	Commissioning					
Aug 25	Follow up 1					
Sept 25	Seized Exhibits					
Sep 25	Key financial Controls					
Oct 25	Crime Data Integrity					
Oct 25	Freedom of Information Requests					
Jan 26	Police and Crime Plan					

2.   OVERVIEW OF OPEN AUDIT ACTIONS

As at 30 May 2025 there are 67 open action audits. 12 are overdue and 14 are due in the next month.
These are detailed in the tables below.

Report	Assurance level	Action	Baseline due date	Revised due date	Comments	Status
12.21.22 GDPR	Medium	10. The consent register will be fully updated	31.03.23	31.12.25	work is being prioritised with the 2025 full Information Asset Register review	
06.22.23 Fleet Management	High	3. Review Force financial governance documents and update to reflect current governance arrangements.	31.07.23	01.07.25		
12.22.23 Purchasing Process Review	High	13. Review Tranman system and fleet ordering process to ensure approval is sought from budget holders prior to ordering goods from suppliers.	31.07.24	31.07.24	Action Complete. Evidence being evaluated or closure	
	Medium	16. Conduct a review of iProc to determine if additional restrictions can be applied	30.09.24	31.07.25	This will be updated along with the DRM	

	Medium	5. Consider whether formalised training should be implemented for budget holders	31.03.25	31.07.25	This will be updated along with the DRM	
		1. Consider streamlining the information within the DRM to be more user-friendly.	31.03.25	31.07.25	This is a larger piece of work than anticipated.	
		2. Document processes for ordering and authorising purchases in the Tranman system within the DRM.	31.03.25	31.07.25	This will be updated along with the DRM	
		3. Develop a procedural document on the use of the Tranman system.	31.03.25	31.07.25	This will be updated along with the DRM	
	Low	4. Streamline financial procedural documentation.	31.03.25	31.07.25	This will be updated along with the DRM	
		6. Review documentation to ensure processes are up to date.	31.03.25	31.07.25	This will be updated along with the DRM	
		7. A review of responsibilities should be undertaken.	31.03.25	31.07.25	This will be updated along with the DRM	
		8. The process to change delegations to approve will be reviewed.	31.03.25	31.07.25	This will be updated along with the DRM	

		9. Establish segregation of duties	31.03.25	31.07.25	This will be updated along with the DRM	
		17. Update the Accounts Payable flowchart to accurately reflect the value check as required by the DRM.	30.09.24	31.07.25	This will be updated along with the DRM	
01.23.24 Freedom of Information Requests	Low	13. Ensure all FOI responses from 2022/23 to date are uploaded to the Force's website in line with the Force's retention policy.	01.08.24	31.10.25	1496 added and 1285 outstanding	
02.23.24 Seized Exhibits: Firearms and Bladed Articles	Medium	8. Complete a full reconciliation of checked out exhibits.	31.05.24	31.05.24	Reconciliation complete. Evidence being evaluated for closure	
03.23.24 Follow Up– Visit 1	Medium	1. Update role profiles to allow for mandatory and essential training to be mapped	30.09.24	31.08.25	This is mapped into Origin upgrade due July 25	
07.23.24 Key Financial Controls: Accounts Receivable	Medium	1. Review and update sections within the DRM Manual covering accounts receivable processes	31.03.25	30.06.25	This will be updated along with the DRM	
		2. Consider creating process notes for key procedures such as debt chasing, debt write off	31.07.24	31.08.25	This will be updated along with the DRM	

		and raising credit notes and invoices.				　
08.23.24 HR: Recruitment and Selection	Medium	Produce training material for assessors to assist them in the interview process.	30.05.24	31.07.26	Action underway	　

Report	Assurance level	Action	Baseline due date	Revised due date	Comments	Status
2.24.25 Follow up 1	High	2. Vetting reviews	30.04.25	30.05.25		　
	Medium	3. Data retention (once vetting APP issued)	30.04.25			　
		5. (CDU) Monitor internal review compliance	30.06.25			　
	Low	1. Automated decision making rights procedure	31.04.25	31.5.25	Procedure currently out for consultation	　
3.24.25 Police Officer Overtime	Medium	3. Controls for unclaimed overtime	30.04.25			　
		4. Regular comms for overtime reminders	30.04.25		Overtime audit conducted	　
		5. Overtime cost codes in Origin	30.04.25			　
		6. Line manager guidance for overtime claims	30.04.25			　
		7. Review guidance for claiming overtime	30.04.25			　

	Low	1. Update Overtime & TOIL procedure	30.04.25	30.09.25	Updated procedure and guidance in progress	🟩
		8. Monitor working patterns	30.04.25			🟥
04.24.25 Domestic Abuse	High	9. BWV attachment to Niche record	31.03.25	30.06.25	Work underway aligned to updated BWV policy due June 25	🟧
	Medium	1. new qualifier for all DA incidents	30.09.25			🟩
		4. PPN compliance reminder and supervisory checks	31.03.25	31.03.25	All commands have confirmed compliance. Evidence being evaluated for closure	🟥
		10. Process review of Clare's Law cases	31.03.25	31.05.25	Audit of DVDS procedure in progress	🟧
05.24.25 Collaborations	Medium	1. All agreements signed and copy retained in register	31.07.25			🟩
		2. Collaboration review process	31.07.25		On track for closure	🟩
		3. Assigned Owners documented	31.07.25		On track for closure	🟩
		4. Evaluate governance for regional collaborations	30.11.25			🟩

	Low	6. Identifying underperformance in collaborations	31.07.25		On track for closure	🟩
06.24.25 Data Quality	High	6. Assess root cause of the address record discrepancy	31.10.25			🟩
		11. Decision on retention of STORM data	31.07.25			🟩
		15. Consider findings from data analytics work to identify any significant discrepancies.	31.10.25			🟩
	Medium	2. Finalise a Data Strategy	30.04.25	31.05.25	Strategy is out for consultation	🟧
		4. Document responsibilities	31.10.25			🟩
		5. Implement process to identify/assign ownership to core datasets	31.10.25			🟩
		8. Finalise Data Quality dashboard and monitor usage	31.5.25			🟧
		10. Review FCR audit process	30.09.25			🟩
		13. Review the approach to training with respect to data	31.5.25			🟧
		14. Consider the creation of a data quality meeting	30.09.25			🟩
	Low	3. Consider responsibility for data quality at a senior level	30.06.25			🟧
		7. Consider replicating process for duplicate persons to duplicate addresses.	31.05.25			🟧

		9. Consider whether the DQ dashboard can be replicated for the STORM system	31.07.25			🟩
		12. Consider methods to allow staff and officers to raise issues directly with the Data Quality Team.	31.05.25			🟧
07.24.25 Ethical Standards	Medium	1. Alongside the Ethics Strategy, review the Ethics Delivery Plan	31.12.25			🟩
		2. Consider how best to highlight the raising of ethical dilemmas and the use of the Ethical Dilemma Form.	30.06.25			🟧
		3. Review the Vision Group structure and provide greater awareness to staff and officers.	30.06.25			🟧
		5. Agree a clear approach to feeding back outcomes regarding ethical dilemmas	31.03.25	30.06.25	Work ongoing to ensure improvement of feedback of dilemmas	🟧
	Low	4. Remind Vision Group Chairs that the ethical dilemma form must be fully completed and used as a record of discussion.	30.06.25			🟧
08.24.25 (Cyber Risk Management)	Medium	Action 1.	30.06.25			🟧
		Action 2	30.04.26	30.06.26		🟩
		Action 4	31.07.26			🟩

		Action 5	31.07.25		
		Action 6	31.07.25		
	Low	Action 3	31.07.25		
		Action 7	30.12.25		

3.0   RECOMMENDATIONS

3.1   The Committee are invited to consider the report and:
   o   Express any views on the Internal Audit Actions

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