



JOINT INDEPENDENT AUDIT COMMITTEE

Internal Audit Update Report September 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 2 Sept 2025.

2.3 As at 2 Sept 2025 there are 13 open audits with the oldest from May 2022. Two reports are in draft awaiting finalisation.

2.4 The process for tracking and monitoring audit actions was presented at JIAC in June 2025

| 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 (3) | 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 - <i>Complete</i> | FINAL | Minimal | 5 (0) | 2 (0) | 1 (0) |
| 03.23.24 | Follow Up– Visit 1 - <i>Complete</i> | FINAL | Not graded | 2 (0) | 4 (0) | 1 (0) |
| 07.23.24 | Key Financial Controls: Accounts Receivable | FINAL | Reasonable | 0 | 5 (1) | 6 (0) |
| 08.23.24 | HR: Recruitment and Selection | FINAL | Substantial | 0 | 1 (1) | 4 (0) |
| 09.23.24 | Recommendation Tracking - <i>Complete</i> | FINAL | Reasonable | 0 | 7 (0) | 0 |

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

| 25/26 Plan | Report | Report Status | Assurance | Priority High | Medium | Low |
|---------------|--------------------------------------|------------------|--------------------|------------------|--------|-----|
| June 25 | Firearms Licensing (brought forward) | <i>Draft</i> | <i>Substantial</i> | 0 | 0 | 2 |
| July 25 | Complaints (pushed back from June) | <i>Draft</i> | <i>Reasonable</i> | 0 | 3 | 3 |
| 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 | | | | | |

3. OVERVIEW OF OPEN AUDIT ACTIONS

- 3.1 As at 2 Sept 2025 there are 47 open action audits down from 67 as last reported at 30 May 2025. This includes 10 new actions that have been added from 2 audits finalised since the last report and 30 actions have been closed.
- 3.2 2 are overdue and 10 are due in the next month.
- 3.3 There are 3 dates in the tables below. The baseline date is the date agreed when the report was finalised. The revised date has been the first extension. The Current Due date is aligned with the new process and open actions have all been reviewed and new due dates agreed where required.
- 3.4 The Status column key is as follows: Green is where the due date is in the future; Amber is where the due date is approaching in the next month, and Red if the due date has been breached.

| Report | Assurance level | Action | Baseline due date | Revised due date | Comments | Current Due Date | Rationale | 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 | No Change | | |
| 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 | Linked to Devolved Resource Manual (DRM) update | 31.03.26 | A thorough review of the 218 pages of the DRM incl. the financial regulations will complete by 31.12.25 with the consultation across the Force being complete by 31.03.2026 | |
| 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. | No Change | | Closed |
| | Medium | 5. Consider whether formalised training should be implemented for budget holders | 31.03.25 | 31.07.25 | Linked to Devolved Resource Manual (DRM) update | 31.03.26 | A thorough review of the 218 pages of the DRM incl. the financial regulations will complete by 31.12.25 with the | |

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| | | 14. The Force should liaise with system providers to review whether audit trails of changes made within Tranman are available. | 31.07.24 | 31.03.26 | This will be updated along with the DRM | 31.03.26 | consultation across the Force being complete by 31.03.2026 | |
| | | 16. Conduct a review of iProc to determine if additional restrictions can be applied | 30.09.24 | 31.07.25 | Linked to Devolved Resource Manual (DRM) update | 31.03.26 | | |
| | Low | 1. Consider streamlining the information within the DRM to be more user-friendly. | 31.03.25 | 31.07.25 | Linked to Devolved Resource Manual (DRM) update | 31.03.26 | A thorough review of the 218 pages of the DRM incl. the financial regulations will complete by 31.12.25 with the consultation across the Force being complete by 31.03.2026 | |
| | | 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 | 31.03.26 | | |
| | | 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 | 31.03.26 | | |
| | | 4. Streamline financial procedural documentation. | 31.03.25 | 31.07.25 | This will be updated along with the DRM | 31.03.26 | | |
| | | 6. Review documentation to ensure processes are up to date. | 31.03.25 | 31.07.25 | This will be updated along with the DRM | 31.03.26 | | |
| | | 7. A review of responsibilities should be undertaken. | 31.03.25 | 31.07.25 | This will be updated along with the DRM | 31.03.26 | | |
| | | 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 | 31.03.26 | | |
| | | 9. Establish segregation of duties | 31.03.25 | 31.07.25 | This will be updated along with the DRM | 31.03.26 | | |

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| | | 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 | 31.03.26 | | |
| 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 | No change | | |
| 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 | No Change | | Closed |
| 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 work is complete through the origin system upgrade and a profile map has been presented to Skills and Capabilities meeting. | | | Closed |
| 07.23.24 Key Financial Controls: Accounts Receivable | | 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 | | Bad debt write-off process submitted, this covers the outstanding action. Full DRM review is in process under other actions. | Closed |
| | Medium | 2. Consider creating process notes for key procedures such as debt chasing, debt write off and raising credit notes and invoices. | 31.07.24 | 31.08.25 | This will be updated along with the DRM | 31.03.26 | A thorough review of the 218 pages of the DRM incl. the financial regulations will complete by 31.12.25 with the consultation across the Force being complete by 31.03.2026 | |
| 08.23.24 HR: Recruitment and Selection | Medium | 4. Produce training material for assessors to assist them in the interview process. | 30.05.24 | 31.07.26 | Action underway | No change | Assessment material is currently in development with drafts being finalised. | |

| Report | Assurance level | Action | Baseline due date | Revised due date | Comments | Current Due Date | Rationale | Status |
|--|-----------------|---|-------------------|------------------|--|------------------|---|--------|
| 2.24.25 Follow up 1 | High | 2. Vetting reviews | 30.04.25 | | | | The backlog in vetting is being addressed by Op Recruit (a gold group) where weekly meetings are held by ACO/People Services/PSD to prioritise vetting needs. The force recognises this as an ongoing issue and a change in Superintendent and increased resources in this area has occurred early summer | |
| | Medium | 3. Data retention (once vetting APP issued) | 31.03.25 | | | | | |
| | | 5. (CDU) Monitor internal review compliance | 30.06.25 | | | | | Closed |
| | Low | 1. Automated decision making rights procedure | 31.04.25 | 31.5.25 | Procedure currently out for consultation | | | Closed |
| 3.24.25 Police Officer Overtime | Medium | 3. Controls for unclaimed overtime | 30.04.25 | 31.12.25 | | 31.01.26 | This work is ongoing as the specific resource skill is in short supply | |
| | | 4. Regular comms for overtime reminders | 30.04.25 | | Comms were included in August corporate comms update | | | Closed |
| | | 5. Overtime cost codes in Origin | 30.04.25 | 31.12.25 | | 31.01.26 | This work is ongoing as the specific resource skill is in short supply | |
| | | 6. Line manager guidance for overtime claims | 30.04.25 | 31.12.25 | | 31.01.26 | This work is ongoing as the specific resource skill is in short supply | |
| | | 7. Review guidance for claiming overtime | 30.04.25 | 31.12.25 | | 31.01.26 | This work is ongoing as the specific resource skill is in short supply | |

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| | Low | 1. Update Overtime & TOIL procedure | 30.04.25 | 30.09.25 | Updated procedure and guidance in progress | 31.01.26 | This work is ongoing as the specific resource skill is in short supply | |
| | | 8. Monitor working patterns | 30.04.25 | 31.12.25 | | 31.01.26 | This work is ongoing as the specific resource skill is in short supply | |
| 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 | | | Closed |
| | Medium | 1. new qualifier for all DA incidents | 30.09.25 | | | | | Closed |
| | | 4. PPN compliance reminder and supervisory checks | 31.03.25 | 31.03.25 | All commands have confirmed compliance. Evidence being evaluated for closure | | | Closed |
| | | 10. Process review of Clare's Law cases | 31.03.25 | 31.05.25 | Audit of DVDS procedure in progress | | | Closed |
| 05.24.25 Collaborations | Medium | 1. All agreements signed and copy retained in register | 31.07.25 | 31.01.26 | | 31.01.26 | All agreements being monitored at Collaboration Assurance Board. Date moved to align with Board | |
| | | 2. Collaboration review process | 31.07.25 | | On track for closure | | | Closed |
| | | 3. Assigned Owners documented | 31.07.25 | | On track for closure | | | Closed |
| | | 4. Evaluate governance for regional collaborations | 30.11.25 | | | | | Closed |
| | Low | 6. Identifying underperformance in collaborations | 31.07.25 | | On track for closure | | | Closed |
| 06.24.25 Data Quality | High | 6. Assess root cause of the address record discrepancy | 31.10.25 | | Work will be undertaken to assess the root cause of the address discrepancy that produces a '0' in front of address records. | No Change | This work is ongoing as the specific resource skill is in short supply | |
| | | 11. Decision on retention of STORM data | 31.07.25 | 30.10.25 | The Force will evaluate the deletion of STORM data in accordance with retention periods and the best approach to take regarding this. | 31.01.26 | Costings have now been received from ICT for the deletion module available for STORM from Soteria – PID being written to request funding. | |

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| | | 15. Consider findings from data analytics work to identify any significant discrepancies. | 31.10.25 | | | No change | | |
| | Medium | 2. Finalise a Data Strategy | 30.04.25 | 31.05.25 | Feedback has now been received and draft 2 is back out again for wider consultation | 31.12.25 | This work is ongoing as the specific resource skill is in short supply | |
| | | 4. Document responsibilities | 31.10.25 | | | No change | | |
| | | 5. Implement process to identify/assign ownership to core datasets | 31.10.25 | | | No change | | |
| | | 8. Finalise Data Quality dashboard and monitor usage | 31.5.25 | | The Data Quality dashboard will be finalised and rolled out to relevant teams within the Force. Reporting on the volume of data quality issues will be undertaken to confirm the dashboard is being used and issues are being reviewed and rectified | | | Closed |
| | | 10. Review FCR audit process | 30.09.25 | | | | | Closed |
| | | 13. Review the approach to training with respect to data | 31.5.25 | | | | | Closed |
| | | 14. Consider the creation of a data quality meeting | 30.09.25 | 31.12.25 | Data Council meeting has been added to the governance structure. ToR being developed | 31.12.25 | This work is ongoing as the specific resource skill is in short supply | |
| | Low | 3. Consider responsibility for data quality at a senior level | 30.06.25 | 30.09.25 | Data quality forms part of the Data Ownership structure currently being consulted upon | 30.09.25 | | |

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| | | | | | to be taken back to IAB in September, this will formally structure this responsibility. | | | |
| | | 7. Consider replicating process for duplicate persons to duplicate addresses. | 31.10.25 | | | No change | | |
| | | 9. Consider whether the DQ dashboard can be replicated for the STORM system | 31.07.25 | 31.3.26 | Linked to the rollout of the dashboard | 31.3.26 | Dashboard is now live and in a phased rollout of usage through QPMs. This needs to embed before further enhancements. The specific resource skill is in short supply | |
| | | 12. Consider methods to allow staff and officers to raise issues directly with the Data Quality Team. | 31.05.25 | | | | | Closed |
| 07.24.25 Ethical Standards | Medium | 1. Alongside the Ethics Strategy, review the Ethics Delivery Plan | 31.12.25 | | | No change | | |
| | | 2. Consider how best to highlight the raising of ethical dilemmas and the use of the Ethical Dilemma Form. | 30.06.25 | | | 30.10.25 | Ethics Trust and Legitimacy Board to approve approach in October | |
| | | 3. Review the Vision Group structure and provide greater awareness to staff and officers. | 30.06.25 | | | 30.10.25 | Ethics Trust and Legitimacy Board to approve approach in October | |
| | | 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 | 30.10.25 | DCC Bisset and Supt Lam are reviewing and seeking to revise the current process which has been implemented within NYP. The next board is scheduled for 28th August 2025 which will go ahead as planned; however Supt Lam will seek to revise the format | |

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| | | | | | | | and redesign an MOU and/or ToR accordingly. A 3 months extension is required to undertake a comprehensive review accordingly. | |
| | 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 | | | 30.10.25 | Ethics Trust and Legitimacy Board to approve approach in October | |
| 08.24.25 (Cyber Risk Management) | Medium | Action 1. | 30.06.25 | | | | | Closed |
| | | Action 2 | 30.04.26 | | | | | Closed |
| | | Action 4 | 31.07.26 | | | | | Closed |
| | | Action 5 – review frequency | 31.07.25 | | | | | Closed |
| | | Action 6 | 31.07.25 | | | | | Closed |
| | Low | Action 3 | 31.07.25 | | | | | Closed |
| | | Action 7 | 30.12.25 | | | | | Closed |
| 09.24.25 (Key Financial Controls – Purchase Cards) New | Medium | 1. The Force will review the DRM to confirm it is up to date and reflects current working practice. | 31.03.26 | | | | | |
| | | 2. All cardholders will sign a card acknowledgment form every two years, to ensure they are aware of the current credit card policy. Alternatively, at each update to the credit card policy, the cardholders could be contacted and requested to provided confirmation they have read and understood the changes to the policy. | 31.07.25 | 30.09.25 | | 31.03.26 | Extension requested and granted by SRO Louise Branford-White. The credit card policy is being updated as part of the DRM review and therefore all card acknowledgement forms will be sent out for signing by 31/03/2026 | |
| | | 3. Line Managers who are responsible for reviewing and approving credit cards spending will sign the acknowledgment confirming that they have read and understand the Credit Card | 31.07.25 | 30.09.25 | | 31.03.26 | Extension requested and granted by SRO Louise Branford-White. The credit card policy is being updated as part of the DRM review and | |

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| | | Policy detailed in the Devolved Resources Manual (DRM). | | | | | therefore all card acknowledgement forms will be sent out for signing by 31/03/2026 | |
| | Low | 4. The Force will Investigate whether it is possible to include an additional check on the HR Leaver Forms detailing whether they are a purchase card holder. | 31.07.25 | | | | | Closed |
| | | 5. Staff will complete an admin request form to record the application and approval of changes to purchase card limits. | 31.07.25 | | | | | Closed |
| | | 6. Line Managers and Card Holders will be sent a reminder to complete and send off all purchase card spending logs by the monthly cut-off date (20th) | 01.04.25 | | | | | Closed |
| 10.24.25 (Follow Up Visit 2) New | Medium | 1. The Force will implement refresher health and safety training on a periodic basis. The Health and Safety Team will review system capability to determine whether overarching training records for all health and safety courses can be retained in one location. As a minimum, records for in-person training delivered by the Health and Safety Advisor should be retained by the team to evidence sessions delivered. | 30.09.26 | | | | | |
| | | 2. The Force will review the individuals required to complete a DSE assessment. | 30.09.26 | | | | | |

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| | | A requirement for all employees to complete an up-to-date DSE assessment will be rolled out across the Force and compliance with this requirement monitored. Annual reminders will be issued to ensure this is complied with. | | | | | | |
| | | 3. The Force will implement a process to prioritise the reviews of risk assessments to ensure that all risk assessments have been appropriately reviewed within the previous 12 months. | 30.09.26 | | | | | |
| | Low | 4. The assessment template will be utilised for all recommendations and AFIs,. The template will be fully completed to outline: <ul style="list-style-type: none"> • the date that the form was completed and who by, and the date of approval from the Head of Function; and • the risk section will outline the risk number if aligned to a register and the title. The Force will review the risk profile and how this aligns to the organisation's strategic risk register and the potential impact on the Force. | 31.08.25 | | | | | Closed |

3.0 RECOMMENDATIONS

3.1 The Committee are invited to consider the report and:

- Express any views on the Internal Audit Actions

Author: **Head of Strategy and Governance (Inspection and Strategic Planning, Corporate Development)**

Date: **September 2025**