



## Joint Independent Audit Committee

### Internal Audit Update Report December 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 31 October 2025.

2.3 As at 31 October 2025 there are 14 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 (0)	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	Partial	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 (1)	7 (3)	5 (1)
07.24.25	Ethical Standards	FINAL	Reasonable	0	4 (3)	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	FINAL	Reasonable	0	3 (3)	3 (0)
10.24.25	Follow Up 2	FINAL	Reasonable	0	3 (3)	1 (0)

25/26 Plan	Report	Report Status	Assurance	Priority High	Medium	Low
June 25	Firearms Licensing <i>New</i>	FINAL	Substantial	0	0	2 (2)
July 25	Complaints (pushed back from June)	Draft	Reasonable	0	3	3
July 25	Commissioning	Draft	Reasonable	0	3	3
Aug 25	Follow up 1	<i>In progress</i>				
Nov 25	Key financial Controls - Payroll	<i>In progress</i>				
Nov 25	Freedom of Information Requests					
Jan 26	Police and Crime Plan					
	Follow up Visit 2					
Q4 - TBC	Seized Exhibits					
TBC	Crime Data Integrity – paused due to PEEL inspection to avoid duplication.					

### 3. OVERVIEW OF OPEN AUDIT ACTIONS

3.1 As at 31 October 2025 there are 42 open action audits down from 47 as last reported to JIAC at September 2025. This includes 2 new actions that have been added from 1 audit finalised since the last report and 7 actions have been closed.

3.2 5 are overdue (an increase of 3 from the last report) and 2 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.

#### 2021/2022 – 2023/2024

Report	Assurance level	Action	Baseline due date	Revised due date	Comments	Current Due Date	Rationale	Status
<b>12.21.22 GDPR</b>	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		
<b>06.22.23 Fleet Management</b>	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 (no change)	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	
<b>12.22.23 Purchasing Process Review</b>	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 (no change)	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	
		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 (no change)		

Low	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 (no change)		
	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 (no change)		
	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 (no change)		
	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 (no change)		
	4. Streamline financial procedural documentation.	31.03.25	31.07.25	This will be updated along with the DRM	31.03.26 (no change)		
	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 (no change)	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	
	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 (no change)		
	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 (no change)		
	9. Establish segregation of duties	31.03.25	31.07.25	This will be updated along with the DRM	31.03.26 (no change)		
	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 (no change)		

<b>01.23.24</b> <b>Freedom of Information Requests</b>	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	31.03.26	Request for extension to Mar 26. CDU liaising with Cleveland Police	
<b>07.23.24</b> <b>Key Financial Controls: Accounts Receivable</b>	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 (No change)	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	
<b>08.23.24</b> <b>HR: Recruitment and Selection</b>	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.	

## 2024/2025

Report	Assurance level	Action	Baseline due date	Revised due date	Comments	Current Due Date	Rationale	Status
2.24.25 <b>Follow up 1</b>	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	Red
	Medium	3. Data retention (once vetting APP issued)	31.03.25					Red
3.24.25 <b>Police Officer Overtime</b>	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	Green
		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	Green
		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	Green
		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	Green
	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	Green
		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	Green
05.24.25 <b>Collaborations</b>	Medium	1. All agreements signed and copy retained in register	31.07.25	31.01.26		31.01.26 (no change)	All agreements being monitored at Collaboration Assurance Board. Date moved to align with Board	Green

<p><b>06.24.25</b> <b>Data Quality</b></p>	<p>High</p>	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	Closed
		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.	31.03.26 (no change)	Costings have now been received from ICT for the deletion module available for STORM from Soteria – PID being written to request funding.	Open
		15. Consider findings from data analytics work to identify any significant discrepancies.	31.10.25					Closed
	<p>Medium</p>	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	Open
		4. Responsibilities will be clearly documented (such as the Data Strategy) and communicated to all staff and officers.	31.10.25					Closed
		5. Implement process to identify/assign ownership to core datasets	31.10.25					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 (no change)	A Data Council meeting has been added to the governance structure. ToR to be developed and meeting implemented by end of calendar year	Open
		3. Consider responsibility for data quality at a senior level	30.06.25					Closed
	<p>Low</p>	7. Consider replicating process for duplicate persons to duplicate addresses.	31.10.25					Closed

		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	<span style="background-color: #9ACD32;"></span>
<b>07.24.25 Ethical Standards</b>	Medium	1. Alongside the Ethics Strategy, review the Ethics Delivery Plan	31.12.25			No change		<span style="background-color: #9ACD32;"></span>
		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 (no change)	Ethics Trust and Legitimacy Board to approve approach in October	<span style="background-color: #FF0000;"></span>
		3. Review the Vision Group structure and provide greater awareness to staff and officers.	30.06.25			30.10.25 (no change)	Ethics Trust and Legitimacy Board to approve approach in October	<span style="background-color: #FF0000;"></span>
		5. Agree a clear approach to feeding back outcomes regarding ethical dilemmas	31.03.25					<span style="background-color: #D9D9D9;">Closed</span>
	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 (no change)	Ethics Trust and Legitimacy Board to approve approach in October	<span style="background-color: #FF0000;"></span>
<b>09.24.25 (Key Financial Controls – Purchase Cards) New</b>	Medium	1. The Force will review the DRM to confirm it is up to date and reflects current working practice.	31.03.26			No change		<span style="background-color: #9ACD32;"></span>
		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 provide confirmation they have read and understood the changes to the policy.	31.07.25	30.09.25		31.03.26 (no change)	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	<span style="background-color: #9ACD32;"></span>

	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 Policy detailed in the Devolved Resources Manual (DRM).	31.07.25	30.09.25		31.03.26 (no change)	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		
10.24.25 (Follow Up Visit 2)	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.  2. The Force will review the individuals required to complete a DSE assessment. 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			No Change			
Medium		30.09.26			No Change			
		30.09.26			No Change			

<b>01.25.26</b> <b>Firearms</b> <b>Licensing New</b>	Low	1. The Force will update the Firearms and Explosives Licensing Procedure to include the Police National Database checks required for firearms transfers and to include where the Force has accepted the risk of not performing a visit check as low and not required.	30.11.25					
	Low	2. The Force will review where an application is recorded as a refusal and correct where they were actually a withdrawal.	30.11.25					