



Office of the Police & Crime Commissioner for Derbyshire and Derbyshire Police

Joint Audit, Risk and Assurance Committee – 24 July 2025

Internal Audit Progress Report

Date Prepared: July 2025

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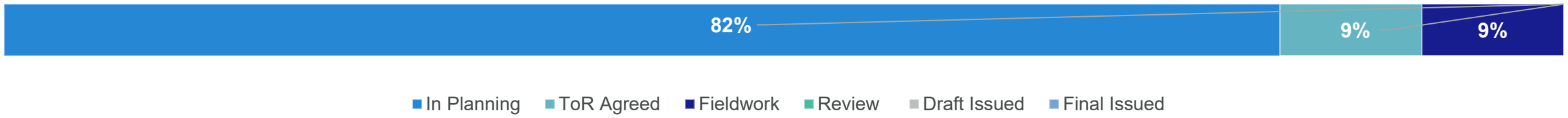
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01. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2025/26 Internal Audit Plan.





JARAC decisions needed

- Note the progress being reported and consider final reports included separately in **Appendix 1**.

RAG status of delivery of plan to timetable

On Track

Assurance opinions to date (2024/25)	Audit recommendations to date (24/25)		
Substantial			
Moderate			
Limited			
Unsatisfactory			
Advisory			
	0	0	0
	Low	Medium	High

Key updates

Since the last update regarding the 2024/25 plan provided to the committee, we have issued the final report for the Environmental Sustainability and Partnerships audits. Further details can be found in **Section 2**.

We have also issued the final report for the EMSOU Data Governance & Security audit.

Since we presented the 2025/26 plan to the committee, we continue to plan and scope the audits. The Positive Action audit is currently in fieldwork, and the Terms of Reference for IT Legacy Systems has been agreed.

An overview of the Internal Audit Plan can be found in **Section 3**.

An overview of the Collaboration Plan can be found in **Section 4**.

2. Latest Reports Issued – Summary of Findings

Environmental Sustainability 2024/25

Your One Page Summary

Audit Objective: to assess the design and effectiveness of the control framework for managing Environmental Sustainability arrangements within the Force and OPCC.

Audit rationale			
Why the Audit is in Your 2024/25 Plan		Your Strategic / Tactical Objective	
The Force and OPCC are held to deadlines for actions on sustainability and there are increasing risks related to the climate emergency.		Driving Efficiencies	
Summary of our opinion			
<div>Limited Opinion</div> <div>See Appendix A1 for definitions</div>		Summary of Recommendations	
		High (Priority 1)	1
		Medium (Priority 2)	2
		Low (Priority 3)	3
		Actions agreed by you	100%
		High Priority completion	December 2025
		Overall completion	December 2025
Summary of findings			

Examples of good practice

- ✓ The Force has a Net Zero and Sustainable Development Strategy 2021-2030 in place, which outlines seven key strategic priorities they wish to deliver on with respect to environmental sustainability.
- ✓ The Force has a 'Green Champions' Network, a group where staff and officers from all over the organisation are invited to share ideas regarding environmental sustainability initiatives.

Highest Priority Findings

- Lack of formal governance structure with respect to environmental sustainability.

Key root causes

- Lack of accountability and ownership.

2. Latest Reports Issued – Summary of Findings

Partnerships 2024/25

Your One Page Summary

Audit Objective: assess the design and effectiveness of the control framework for partnerships.

Audit rationale					
Why the Audit is in Your 2024/25 Plan		Your Strategic Risk	Your Strategic / Tactical Objective		
The economic and funding environment for many partnership organisations has led to an increased risk on service delivery if funding is withdrawn, increased treasury risk for lending and for budget/precept setting. This audit will provide assurance that the OPCC has controls in place to mitigate these risks and actions are in support of continued service delivery.		STR0016 – Partner disinvestment in key services	Partnership and Collaboration.		
Summary of our opinion					
<div>Substantial Opinion</div> <div>See Appendix A1 for definitions</div>		Summary of Recommendations			
<div>X</div>		High Priority	-	Actions agreed by you	N/A
		Medium Priority	-	High Priority completion	N/A
		Low Priority	-	Overall completion	N/A
Summary of findings					
Examples of good practice					
✓ Sample testing of five partnerships (1625 Outreach; Domestic and Sexual Abuse Governance Board; HIROS; Derbyshire Dales Community Safety Partnership; Health Trainers) confirmed governance arrangements were clearly defined in partnership/grant agreements or Terms of References.			✓ We confirmed our sample of five partnerships aligned to at least one of the strategic priorities established within the Derbyshire Police and Crime Plan 2024-29.		
✓ Quarterly review meetings are in place, which include review of partnership activity, risk management, contractual performance, and the effectiveness of funds.			✓ Across the sample of five partnerships, examples of internal and external communications, and engagement visits were provided.		
✓ Example of partnership benchmarking provided through the OPCC's contribution to the APCC's 'Deep Dive Survey: Managing Local Partnerships' in September 2024.			✓ Examples of due diligence checks provided when initially engaging with a partnership. These vary depending on the type of partnership, but included formal procurement, legal checks, review of financial accounts, risk registers, and implementation plans.		
			✓ Value for Money assessed during the initial stages of a partnership, and monitored throughout as part of quarterly review meetings.		

2. Latest Reports Issued – Summary of Findings

EMSOU Wellbeing & EDI 2024/25

Your One Page Summary

Audit Objective: to assess the design and effectiveness of the control framework for managing Wellbeing & EDI at the OPCCs and OPFCC.

Audit rationale

Why the Audit is in Your 2024/25 Plan

To assess the control framework at the Unit to support officer and staff wellbeing, including a review of controls and action plans in place regarding the Equality, Diversity and Inclusivity (EDI) of the Unit's workforce.

Summary of our opinion

Moderate Opinion See Appendix A1 for definitions				Summary of Recommendations			
	X			High Priority	-	Actions agreed by you	100%
				Medium Priority	2	High Priority completion	N/A
				Low Priority	2	Overall completion	March 2026

Summary of findings

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none">✓ EMSOU (the 'Unit') has a People Board in place which acts as the main governance structure to oversee wellbeing and EDI. Heads of Department are required attendees to ensure leadership across the Unit is engaged and made aware of updates.✓ The Unit undertakes an annual exercise, the CTPEM Maturity Measurement, to benchmark and self-assess its performance with respect to EDI and wellbeing to identify and implement best practice.	<ul style="list-style-type: none">• The Unit does not maintain sufficient oversight of the implementation status of actions within the People Strategy.• The Unit lacks a clear understanding of its workforce demographics due to a high rate of nil responses.	<ul style="list-style-type: none">• Absence of a formal action tracker.• The Unit is unable to directly access three of the five Forces' workforce data.

Direction of travel

Previous Audit	Direction of Travel
May 2022	⬆ Previous Opinion: Limited

03. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
Positive Action	10		Fieldwork	14-Jul-25			-	-	-	-
IT – Legacy Systems	10		ToR Agreed	28-Jul-25			-	-	-	-
Assurance Framework - Advisory	10		Ongoing	July 25			-	-	-	-
Core Financials	10		Planning	08-Sept-25			-	-	-	-
Risk Management	10		Planning	27-Oct-25			-	-	-	-
OPCC Performance & Delivery	10		Planning	18-Nov-25			-	-	-	-
Custody Governance	10		Planning	19-Jan-26			-	-	-	-
Skills Audit	10		Planning	02-Feb-26			-	-	-	-
Governance & Oversight	10		Planning	03-Sep-25			-	-	-	-
Fleet Standards	10		Planning	23-Feb-26			-	-	-	-
IT Asset Management	10		Planning	January 26			-	-	-	-
Totals	110					Totals				

04. Overview of Collaboration Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Collaboration Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
EMSOU POCA Income	10		In Planning	21-Jul-25			-	-	-	-
EMSOU Forensics Accreditation	10		In Planning	16-Oct-25			-	-	-	-
Totals	20					Totals				

05. Key Performance Indicators 2024/25

Number	Indicator	Criteria	Performance
1	2023/24 Annual report provided to the JARAC	As agreed with the Client Officer	July 2024
2	Annual Operational and Strategic Plans to the JARAC	As agreed with the Client Officer	March 2024
3	Progress report to the JARAC	7 working days prior to meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of exit meeting	50% (4 / 8)
5	Issue of final report	Within 5 working days of agreement of responses	50% (4/ 8)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	50% (4 / 8)
7	Customer satisfaction (measured by survey) “Overall evaluation of the delivery, quality and usefulness of the audit” Very Good, Good, Satisfactory, Poor or Very Poor	85% average with Satisfactory response or above	100% (3/ 3) 3x Very Good

05. Key Performance Indicators 2024/25 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Data Quality	29-May-24	17-Jun-24	13	02-Aug-24	05-Aug-24	0	02-Oct-24 / 15-Nov-24	41	27-Nov-24	5
Wellbeing	11-Jun-24	24-Jun-24	9	09-Jul-24	18-Jul-24	5	19-Jul-24	1	23-Jul-24	1
Estates Capital Programme & Funding	20-Aug-24	04-Sep-24	10	25-Oct-24	20-Nov-24	11	06-Feb-25	53	14-Feb-25	3
IT – Incident & Change Management	27-Sep-24	14-Oct-24	11	21-Nov-24	10-Jan-25	16	24-Jan-25	10	19-Feb-25	11
Core Financials	02-Oct-24	15-Oct-24	9	14-Nov-24	13-Mar-25	46	31-Mar-25	12	11-Apr-25	6
Environmental Sustainability	13-Nov-24	25-Nov-24	8	13-Feb-25	27-Mar-25	18	17-Jun-25	54	18-Jun-25	1
Occupational Health Unit	28-Nov-24	16-Dec-24	12	08-Jan-25	16-Jan-25	6	06-Mar-25	35	20-Mar-25	6
Partnerships	07-Feb-25	20-Feb-25	9	20-Mar-25	14-Apr-25	9	14-Apr-25	0	18-Jun-25	29
Governance & Oversight	Deferred to 2025/26 Internal Audit Plan									
Assurance Framework	Deferred to 2025/26 Internal Audit Plan									

06. Definitions of Assurance Levels and Recommendation Priority Levels

Definitions of Assurance Levels	
Substantial Assurance	The framework of governance, risk management and control is adequate and effective.
Moderate Assurance	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited Assurance	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory Assurance	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Definitions of Recommendations		
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.	Remedial action should be prioritised and undertaken within an agreed timescale.

A1

Latest Reports Issued

Environmental Sustainability 2024/25



01 Summary Action Plan

Below is a high-level summary of the actions that are intended to support your management of this risk area. Further detail about our findings, which have been discussed with management, are provided in our detailed action plan (see 03 Detailed Action Plan).


Ref	Recommendation	Priority	Responsible Person	Due Date
1	Governance mechanisms for environmental sustainability as a whole should be established. Contents could include but not be limited to strategic governance body, operational delivery group, clear definition of roles and responsibilities across all mechanisms including meeting frequencies, a sponsor in senior management to provide clear leadership.	High	Andrew Price (Assistant Chief Officer)	01 December 2025
2	Each action within the Action Tracker should be assigned a senior responsible owner to ensure adequate oversight and responsibility is maintained. The Force should investigate empty fields within the Action Tracker and work with senior responsible owners to ensure they are populated correctly. The Action Tracker should be circulated on a regular basis to the appropriate governance forum once established, this will allow for sufficient scrutiny and central oversight.	Medium	Andrew Price (Assistant Chief Officer)	01 December 2025
3	The Force should consider implementing a training programme covering areas such as carbon literacy, energy conservation and waste reduction to ensure staff are made aware of how they can help achieve environmental sustainability objectives.	Medium	Andrew Price (Assistant Chief Officer)	01 December 2025
4	The Force should complete an exercise to review its current Estate and highlight areas where either meter readings are not currently provided and where meter readings are not provided on a regular basis. For the above areas, the Force should ensure an up-to-date list is maintained recording the staff member responsible to populate meter readings ensuring sufficient accountability.	Low	Matt Cooper (Compliance Manager)	01 December 2025

	<p>The Force should produce a 'Recording of Electric and Gas Usage' guidance document, clearly outlining the role and responsibility of designated staff members to input regular meter reading data each month.</p> <p>A formal escalation procedure should be outlined within such guidance document to combat non-compliance.</p>			
5	<p>The Force should undertake research into what stakeholder boards and meetings are available relating to sustainability and consider engaging with them.</p> <p>The Force should consider engaging with the Emergency Services Environment and Sustainability Group (ESESG) and signing the charter.</p>	Low	Matt Cooper (Compliance Manager)	01 December 2025
6	<p>The Force should ensure the Net Zero and Sustainable Development Strategy 2021-2030 is reviewed on a cyclical basis, to ensure it remains aligned to strategic priorities and remains reflective of current working practices.</p>		Richard Brunt (Head of Strategic Assets)	01 December 2025



02 Value for Money and Sector Comparison

Within each of our reports, we summarise any observations we have made about the effectiveness, efficiency and economy of your operations. This is to support our portfolio of public and social sector organisations with value for money considerations. We also summarise how you compare to similar organisations, which is intended to bring you the benefit of our insight.

Value for Money	Sector Comparison
 <p>Value for Money (VfM) considerations can arise in various ways and our audit process aims to include an overview of the efficiency of systems and processes in place within the auditable area.</p> <ul style="list-style-type: none">• Audit notes that the Force has a contract in place with Lexica, a leading specialist consultancy, supporting international and UK-based health and life sciences organisation, to provide circa. 30 days of support to the Force with respect to environmental sustainability services.• Lexica currently assist the Force through multiple avenues, including delivering environmental sustainability presentations to staff in attempts to increase awareness, and also collating emissions data to depict how the Force is performing with respect to carbon production.• Through discussions with the Head of Joint Strategic Assets, we noted there are savings pressures which may result in the contract with Lexica being terminated.• This would have significant implications for the Force, as Lexica are currently the only form of resource the Head of Joint Strategic Assets has with respect to managing and overseeing delivery of environmental sustainability objectives.• Should savings pressures result in the relationship with Lexica coming to an end, the Force should ensure that sufficient resource is allocated to help manage and achieve their environmental sustainability goals.	 <p>We have taken the findings from this audit and compared them to findings from other audits carried out at similar organisations. Overall, we have noted several instances where controls are not aligned to best practice across the sector:</p> <ul style="list-style-type: none">- The absence of a formal, dedicated group to discuss and centrally oversee environmental sustainability at the Force increases the risk that such topic may not be given sufficient attention and oversight.- The lack of formal training with respect to environmental sustainability negatively impacts Force culture as staff are not made aware of how they can assist the organisation in meeting their objectives.- Whilst the Force do have a set of objectives outlined within their Net Zero and Sustainable Development Strategy, we have noted that peers have gone further than Derbyshire in outlining their measures of success.- For example, West Midlands have identified objectives relating to increasing the number of partnerships and community engagement activities and developing and implementing an Environmental Management System (EMS).- The most commonly used EMS framework is ISO 14001, which is an internationally recognised standard for which an organisation can receive certification for. Gloucestershire remain the only Force in the country for holding ISO 14001 certification.

03 Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix A1.

1 Lack of formal governance structure			
Finding(s) and Risk		Recommendation(s)	
<p>The Force previously had an ‘Environmental Steering Group’ (ESG) that acted as the formal governance structure to oversee all environmental sustainability updates at the Force. Audit confirmed through review of ESG minutes for February 2024 that this Group was to be absorbed into the existing People Board.</p> <p>Audit sought to confirm that environmental sustainability updates and oversight continued through the People Board from February 2024, and requested supporting minutes, agendas and papers. However, Audit were not provided with such information during our review.</p> <p>Audit reviewed the People Board action tracker dated November 2024 and highlighted that there was no mention of any environmental sustainability updates. As such, we are unable to provide assurance that environmental sustainability oversight has continued through the existing People Board.</p> <p>Risk and Impact: There is not a clear governance structure providing leadership to help meet the Force’s environmental based objective. As there is not a clear governance structure to discuss environmental initiatives across the Force as a whole, environmental topics may not be given sufficient attention and oversight.</p>		Governance mechanisms for environmental sustainability as a whole should be established. Contents could include but not be limited to strategic governance body, operational delivery group, clear definition of roles and responsibilities across all mechanisms including meeting frequencies, a sponsor in senior management to provide clear leadership.	
		Root Cause(s)	
		Lack of accountability and ownership.	
Management Comments / Agreed Actions			
The action plan will be brought to the Our People Board as a standard agenda item.			
Responsible Person	Andrew Price (Assistant Chief Officer)	Action Due Date	01 December 2025
		Priority Level	High

2 Incomplete environmental sustainability action trackers

Finding(s) and Risk	Recommendation(s)
<p>The Force has a Net Zero and Sustainable Development Strategy 2021-2030, which is shared between the Force and Derbyshire Fire & Rescue Service. The Strategy outlines seven key strategic priorities the Force aim to achieve, with each Priority further sub-divided into defined objectives.</p> <p>Supporting such Strategy, the Force have a Net Zero and Sustainable Development Action Tracker, which is split into seven worksheets for the seven key strategic priorities and records all of the defined objectives within each respective worksheet. Each objective should outline the following: Action, KPI, Responsible Work Group, Owner, Priority (RAG Rating), Status, Start, Frequency, End, Size of Impact and Notes.</p> <p>However, review of such Action Tracker shows that many of the fields are incomplete across all seven Priorities, including KPIs and Action Owners and Status' showing 'Not Started' despite the objectives recording the Start Date as '2021/22'.</p> <p>We queried this with the Head of Joint Strategic Assets, who is the senior responsible owner for the operational delivery of the environmental strategy, who informed us that it is the responsibility of the senior responsible owner for each respective area to ensure such Action Trackers are populated and managed accordingly.</p> <p>Risk and Impact: The Force are unaware of the current status of actions in relation to environmental sustainability objectives.</p>	<ol style="list-style-type: none"> 1. Each action within the Action Tracker should be assigned a senior responsible owner to ensure adequate oversight and responsibility is maintained. 2. The Force should investigate empty fields within the Action Tracker and work with senior responsible owners to ensure they are populated correctly. 3. The Action Tracker should be circulated on a regular basis to the appropriate governance forum once established, this will allow for sufficient scrutiny and central oversight.
	<p>Root Cause(s)</p> <p>Lack of accountability and ownership.</p>

Management Comments / Agreed Actions

The action plan will be taken to the Our People Board and actions will be delegated to the service owners.

Responsible Person	Andrew Price (Assistant Chief Officer)	Action Due Date	01 December 2025
		Priority Level	Medium

3 Lack of formal environmental sustainability training			
Finding(s) and Risk		Recommendation(s)	
<p>During our review, we considered whether the Force has implemented any education or training courses for staff to ensure that they understand the importance of environmental sustainability, and the role they can play in helping to achieve environmental objectives.</p> <p>Whilst we did confirm that the Force has employed Lexica, an external consultancy firm, to deliver some environmental and net zero presentations to various departments within the Force; we noted that a formal training programme is not delivered at the Force that covers the important of environmental sustainability.</p> <p>Audit noted that attendance records at Lexica-delivered presentations are not retained by the Force, therefore rendering them unable to confirm which staff have attended such presentations.</p> <p>Audit notes that the primary form of training for Force staff is through the College of Policing online training platform, however we noted that there are no modules with respect to environmental sustainability that are currently available for staff to complete.</p> <p>Risk and Impact: Staff are not aware of the role they can play and how they can contribute towards improving environmental sustainability.</p>		The Force should implement a training programme covering areas such as carbon literacy, energy conservation and waste reduction to ensure staff are made aware of how they can help achieve environmental sustainability objectives.	
		Root Cause(s)	
		Poor prioritisation of environmental sustainability. Lack of resource.	
Management Comments / Agreed Actions			
This will be delegated to L&D via the Our People Board.			
Responsible Person	Andrew Price (Assistant Chief Officer)	Action Due Date	01 December 2025
		Priority Level	Medium

4 Potential inaccurate recording of carbon production

Finding(s) and Risk	Recommendation(s)
<p>Through discussions with the Head of Joint Strategic Assets, we noted that approximately 90% of the Force's Estate is metered and actual energy data is collated and analysed with Finance.</p> <p>The Force maintains a list of designated people responsible for ensuring meter readings are input for areas not automatically recorded, however we were informed by the Head of Joint Strategic Assets that such list is likely out of date due to constant staff and organisational changes.</p> <p>For the remaining part of the estate, where actual consumption is not measured and not manually input, estimated bills are sent by utility providers for the Force to pay and consumption must be estimated for inclusion within carbon production data.</p> <p>This increases the likelihood that potentially inaccurate recording of carbon production is carried out as not all of the Estate is metered and may also result in inaccurate bills being paid by the Force which may not constitute good value for money.</p> <p>Risk and Impact: The Force does not understand its current Estate and its associated impact on environmental sustainability. Due to the Force not uploading actual meter readings for all of the Estate, utility providers will be required to issue estimated invoices. This could result in inaccurate bills being paid by the Force which may not be good value for money.</p>	<ol style="list-style-type: none"> 1. The Force should complete an exercise to review its current Estate and highlight areas where either meter readings are not currently provided and where meter readings are not provided on a regular basis. 2. For the above areas, the Force should ensure an up-to-date list is maintained recording the staff member responsible to populate meter readings ensuring sufficient accountability. 3. The Force should produce a 'Recording of Electric and Gas Usage' guidance document, clearly outlining the role and responsibility of designated staff members to input regular meter reading data each month. 4. A formal escalation procedure should be outlined within such guidance document to combat non-compliance.
	<p>Root Cause(s)</p> <p>Lack of ownership with respect to meter readings. Design of the Force's Estate with respect to meter readings.</p>

Management Comments / Agreed Actions

The process will be reviewed and gaps will be identified and resolved. Automation will be evaluated and costs will be considered.

Responsible Person	Matt Cooper (Compliance Manager)	Action Due Date	01 December 2025
		Priority Level	Low

5 Lack of benchmarking and stakeholder engagement

Finding(s) and Risk

Through discussions with the Head of Joint Strategic Assets, we noted that the Force does not complete benchmarking activities and/or engage with external stakeholders with respect to environmental sustainability themes/trends and are therefore unaware of its respective performance compared to similar organisations.

Whilst the Force does take part in benchmarking exercises regarding its Estates and Fleet through the National Police Estates Group (NPEG) and National Police Chiefs Council (NPCC) respectively, which do cover some aspects of environmental sustainability, the Force does not compare their respective performance compared to organisations of similar sizes and are therefore not aware of best practice.

Other Forces in the region have signed the Emergency Services Environment and Sustainability Group (ESESG) Sustainability Charter. The Force should consider engaging with this group and signing the charter and commitments. This charter has adopted the United Nations Sustainability Development Goals.

Risk and Impact: The Force is unaware of its performance with respect to environmental sustainability compared to organisations of a similar nature and/or size. The Force does not engage with stakeholder organisations leading to shared knowledge being missed.

Recommendation(s)

1. The Force should undertake research into what stakeholder boards and meetings are available relating to sustainability and consider engaging with them.
2. The Force should consider engaging with ESESG and signing the charter.

Root Cause(s)

Current 23/24 carbon production data is not available as Lexica are compiling figures at time of internal audit.

Lack of resource.

Management Comments / Agreed Actions

The NPEG benchmarking and ESESG charter will be evaluated and costs will be considered.

Responsible Person	Matt Cooper (Compliance Manager)	Action Due Date	01 December 2025
		Priority Level	Low

6. Potential outdated Net Zero and Sustainable Development Strategy			
Finding(s) and Risk		Recommendation(s)	
<p>The Force has a Net Zero and Sustainable Development Strategy 2021-2050, which is shared between the Force and Derbyshire Fire & Rescue Service. The Strategy outlines seven key strategic priorities the Force aim to achieve, with each Priority further sub-divided into defined objectives.</p> <p>Audit sought to confirm whether such Strategy has been subject to review within the previous 12 months, through inspection of ESG minutes and the People Board Action Tracker, however, were unable to confirm whether the Strategy had been reviewed and/or updated.</p> <p>This poses a risk that the Strategy and approach towards environmental sustainability are outdated and not aligned to strategic priorities. Audit notes a new 'Police and Crime Plan 2024-2029' has been published since the initial launch of the Net Zero and Sustainable Development Strategy 2021-2050 in 2021.</p> <p>Risk and Impact: Approached to environment sustainability may not be aligned to strategic priorities and potentially be outdated.</p>		1. The Force should ensure the Net Zero and Sustainable Development Strategy 2021-2050 is reviewed on a cyclical basis, to ensure it remains aligned to strategic priorities and remains reflective of current working practices.	
		Root Cause(s)	
		Lack of accountability and ownership.	
Management Comments / Agreed Actions			
This will be taken to the Our People Board and monitored/updated.			
Responsible Person	Richard Brunt (Head of Strategic Assets)	Action Due Date	01 December 2025
		Priority Level	Low

A1 Audit Information

Agreed Audit Objective and Scope

The objectives of our audit were to assess whether Office of the Police & Crime Commissioner for Derbyshire and Derbyshire Police has in place adequate and appropriate policies, procedures and controls in relation to Environmental Sustainability with a view to providing an opinion on the extent to which risks in this area are managed. The audit considered the following risks relating to the area under review:

- Approaches to environmental sustainability are not aligned to strategic priorities.
- Approaches to environmental sustainability are not aligned to national and regional targets.
- Actions to meet the Force's commitments to environmental sustainability are not tracked and monitored.
- The Force has not adopted, or is not planning to adopt, an operating model to enable them to achieve their environmental sustainability commitments.
- The Senior Leadership at the Force are not engaged and involved in achieving the Force's environmental sustainability commitments.
- The Senior Leadership are unaware of actions, activities and performance of the Force towards environmental sustainability,
- The Senior Leadership are demonstrating their commitment to environmental sustainability and leading by example to Staff and Officers.
- Staff and Officers are not aware of the Force's commitments and approach towards environmental sustainability.
- Staff and Officers are not involved in the Force's commitments to environmental sustainability.
- The Force is not communicating with Staff and Officers regarding campaigns and initiatives regarding environmental sustainability.
- The Force does not understand the impact of Staff and Officer behaviour and actions/projects that can be implemented to change/modify these.
- Staff involved in managing environmental sustainability are not appropriately trained and/or qualified.
- The Force has not reviewed projects to improve environmental sustainability through new and/or upgraded estate and/or infrastructure.
- The Force does not understand its current property and estates, its impact on environmental sustainability and actions that can be taken.
- Estates projects to not consider environmental sustainability and impact.
- The Force has not reviewed projects to improve environmental sustainability through new and/or upgraded fleet and/or infrastructure.
- The Force does not understand its current fleet, its impact on environmental sustainability and actions that can be taken.
- The Force does not understand its current transport activity, including commuting and driver behaviour its impact on environmental sustainability and actions that can be taken.
- Fleet purchases to not consider environmental sustainability and impacts.
- Best practice around the Force, sector and other organisations is not being investigated and implemented.
- The Force is unaware of how its current performance regarding environmental sustainability compares to others in the sector and other organisations.

Scope Limitations

In giving this assessment, it should be noted that assurance cannot be absolute. The most an Internal Audit service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control. Any testing performed was conducted on a sample basis. Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

Partnerships 2024/25



01 Value for Money and Sector Comparison

Within each of our reports, we summarise any observations we have made about the effectiveness, efficiency and economy of your operations. This is to support our portfolio of public and social sector organisations with value for money considerations. We also summarise how you compare to similar organisations, which is intended to bring you the benefit of our insight.

Value for Money	Sector Comparison
<div data-bbox="275 386 440 551" data-label="Image"> </div> <p data-bbox="479 372 1169 508">Value for Money (VfM) considerations can arise in various ways, and our audit process aims to include an overview of the efficiency of systems and processes in place within the auditable area.</p> <p data-bbox="264 529 1164 665">We tested a sample of five partnerships to ensure adequate governance, monitoring and engagement arrangements were in place. Our audit identified the following observations which supported the achievement of VfM:</p> <ul data-bbox="264 691 1169 1239" style="list-style-type: none"> • For all partnerships in our sample, we confirmed quarterly review meetings were in place, and review of meeting minutes since 2024 confirmed appropriate engagement from partnership members. During these meetings, we found information was shared on service delivery, recent activities, contractual performance, risk management, monitoring data and resources. The effectiveness of funds was also considered when evaluating financial and budgetary performance. • Through review of tender documents, we confirmed VfM was assessed during the initial stages of a partnership. We also noted VfM was monitored throughout the partnership during quarterly review meetings. • The OPCC contributed a range of £15-380k per year across four out of five partnerships in our sample. We confirmed each amount was in line with budgets set for the service area. For the remaining partnership in our sample (the Domestic and Sexual Abuse Governance Board) management advised there was no funding required. 	<div data-bbox="1939 398 2099 558" data-label="Image"> </div> <p data-bbox="1202 372 1933 508">We have taken the findings from this audit and compared them to findings from other audits carried out at similar organisations. Overall, we have noted that the OPCC's control framework is in line with peers.</p> <p data-bbox="1202 529 2091 665">As with Derbyshire, the OPCC has the ability to commission services if the Force do not have the workforce to be able to provide them. The partnerships are important in ensuring that victims and communities are provided with the help that's required at the time if needed.</p> <p data-bbox="1202 691 2066 791">The OPCC should regularly review partnership arrangements to ensure they remain relevant, effective and objectives are being achieved. Peers across the sector achieve this through:</p> <ul data-bbox="1253 815 1928 1025" style="list-style-type: none"> • Regular performance reviews on a quarterly basis; • Monitoring against KPIs/contractual SLAs; • Stakeholder feedback and lessons learnt processes; • Benchmarking against the sector; • Formal partnership reviews on an annual basis. <p data-bbox="1202 1051 2104 1325">We noted the OPCC is in line with peers. Our sample testing of five partnerships confirmed quarterly review meetings were in place to evaluate partnership activity, contractual performance, and effectiveness of funds. We also noted the OPCC contributed to the APCC's 'Deep Dive Survey: Managing Local Partnerships' benchmarking exercise in September 2024. To be in line with the best performing peers, partnership reviews should also assess whether partners effectively and consistently engage across key partnerships, and communicate to allow sufficient information sharing.</p>

A1 Audit Information

Agreed Audit Objective and Scope

The objectives of our audit were to assess whether the OPCC and Force has in place adequate and appropriate policies, procedures and controls in relation to partnerships, with a view to providing an opinion on the extent to which risks in this area are managed. The audit considered the following risks relating to the area under review:

- The OPCC has not carried out appropriate due diligence prior to any involvement with a partnership group.
- The OPCC has not got clearly defined governance arrangements for individual partnerships, including roles and responsibilities; risk management; decision making and reporting arrangements.
- The OPCC is not attending governance groups regarding partnerships with appropriately experienced and senior staff/officers.
- The OPCC is engaged with partnerships that are not aligned to the strategic objectives of the PCC, including the Police & Crime Plan.
- The OPCC does not engage effectively, provide appropriate funding and / or support partners.
- The OPCC does not regularly review partnership arrangements to ensure that they remain relevant, effective and objectives are being achieved.
- The OPCC does not receive regular monitoring information regarding partnership activity, including the resources input to the partnership and if value for money is being achieved.
- The OPCC does not engage with partners and potential partners, including through visits conducted by the PCC and other senior leaders, to deliver the published Police and Crime Plan.
- The OPCC is not regularly communicating, both internally and externally, about partnerships, including the ability to signpost members of the public to partners and the activity of partners.

Scope Limitations

In giving this assessment, it should be noted that assurance cannot be absolute. The most an Internal Audit service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control. Any testing performed was conducted on a sample basis. Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

EMSOU Wellbeing & EDI 2024/25



01 Summary Action Plan

Below is a high-level summary of the actions that are intended to support your management of this risk area. Further detail about our findings, which have been discussed with management, are provided in our detailed action plan (see 03 Detailed Action Plan).

Ref	Recommendation	Priority	Responsible Person	Due Date
1	<p>The Unit should create a formal 'Action Tracker' to monitor the status of actions within the People Strategy. Elements of the action tracker could include but not be limited to:</p> <ul style="list-style-type: none"> a. Action <u>Lead</u> (Responsible Owner) b. Actions completed c. Actions to undertake d. Current update e. Start date / End date <p>The Unit should complete a lessons-learned exercise to review the implementation status of all actions outlined within the People Strategy. Where actions are found to be incomplete and/or in progress, the Unit should assess whether such actions should be included within its new Strategy.</p>	Medium	EMSOU HR BUSINESS PARTNER	31/03/2026
2	The Unit should implement measures to address nil rate responses, by emphasising to the workforce the significance of the data for decision making and creating a more inclusive environment.	Medium	EMSOU HR BUSINESS PARTNER	31/03/2026
3	The Unit should re-launch the 'State Four' newsletter and work with the Communications Team to select a suitable location for its accessibility, ensuring adequate visibility.	Low	INCLUSION & WELLBEING OFFICER	31/03/2026
4	The Unit should resume circulating staff leaver trends and themes to senior management, as this will enable sufficient oversight and allow the Unit to address potential issues.	Low	INCLUSION & WELLBEING OFFICER	31/03/2026

02 Value for Money and Sector Comparison

Within each of our reports, we summarise any observations we have made about the effectiveness, efficiency and economy of your operations. This is to support our portfolio of public and social sector organisations with value for money considerations. We also summarise how you compare to similar organisations, which is intended to bring you the benefit of our insight.

Value for Money



Value for Money (VfM) considerations can arise in various ways and our audit process aims to include an overview of the efficiency of systems and processes in place within the auditable area. Over the course of the audit we noted:

- The Unit has a dedicated officer responsible for the day-to-day operational delivery of EDI and wellbeing initiatives through the Inclusion & Wellbeing Officer.
- The Unit's Inclusion & Wellbeing Officer works with staff across EMSOU, such as the Communications Team and HR, to ensure EDI and wellbeing updates are regularly communicated.
- Similarly, the Officer also maintains relationships with respective Force EDI / Wellbeing Leads, but such communication channels held are largely of an informal nature, as opposed to formal, regular meetings.
- Whilst we have noted that the Officer works with other staff within the wider HR team to deliver Inclusion & Wellbeing initiatives, it may benefit the Unit to consider dedicating resource to ensure a continuity of leadership for the operational delivery of EDI and wellbeing initiatives.

Sector Comparison

We have taken the findings from this audit and compared them to findings from other audits carried out at similar organisations. Overall, we have noted some instances where controls are not aligned to best practice across the sector:



- The Unit has a 'People Strategy Action Plan 2023-25' which includes details on five objectives it wishes to deliver on and records the actions which will enable it to do so. However, it does not hold a formal 'Action Tracker' to sufficiently track the status of implementation of the actions.
- Best practice across the sector requires formal monitoring of actions through a formal tracker. This enables organisations to clearly see elements such as the responsible owner, current status, next steps and timelines for each action within their action plans.
- Moreover, this enables senior management of organisations to maintain clear oversight and a snapshot of overall performance with respect to delivery of such action plans.
- We have raised a recommendation for the Unit to address this and therefore be aligned with best practice across the sector, which is detailed further in Section 03. of this report.

03 Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix A1.

1 The Unit does not maintain sufficient oversight of the implementation status of actions within the People Strategy	
Finding(s) and Risk	Recommendation(s)
<p>EMSOU has a 'People Strategy 2023-25' which outlines five key objectives the Unit aims to deliver on. Included within each objective are actions of what the Unit seeks to achieve, how the Unit will achieve it and the key performance indicators for tracking success. The overall vision for the Strategy is 'for EMSOU to have a talented representative and inclusive workforce that feels supported and has the capabilities to meet future policing <u>challenges</u>'.</p> <p>Separately, EMSOU maintains a 'People Strategy Action Plan 2023-25', which sets out <u>all</u> of the actions the Unit aims to deliver on in respect of the five objectives outlined in the Strategy.</p> <p>However, upon review of both the Strategy and the Action Plan, not all actions included within the Strategy are outlined within the Action Plan. Similarly, we noted that the Unit does not maintain a formal 'Action Tracker' to monitor the implementation status of the actions.</p> <p>We selected a sample of five actions, one from each objective, from the Unit's People Strategy Action Plan to confirm the status of implementation. We confirmed two actions had been completed, two are currently in-progress and one hadn't yet been started. It was assumed that completion dates were 31st March 2025 due to the People Strategy date (2023-2025) as each action did not record its respective implementation due date.</p> <p>We were informed by the Inclusion & Wellbeing Officer that the Unit is due to launch a refreshed People Strategy and Action Plan from April 2025, as the 2023-25 is due to <u>come to a close</u> in March 2025.</p> <p>Risk and Impact: The Unit is unaware of the <u>current status</u> and owner of actions within the People Strategy and therefore has a lack of oversight.</p>	<div><div><div>1. The Unit should create a formal 'Action Tracker' to monitor the status of actions within the People Strategy. Elements of the action tracker could include but not be limited to:<ul style="list-style-type: none">a. Action <u>Lead</u> (Responsible Owner)b. Actions completedc. Actions to undertaked. Current updatee. Start date / End date</div></div><div>2. The Unit should complete a review of the implementation status of all actions outlined within the People Strategy Action Plan 2023-25. Where actions are found to be incomplete and/or in progress, the Unit should assess whether such actions should be included within the new Strategy.</div></div> <div><div>Root Cause(s)</div><div>Absence of a formal action tracker.</div></div>

Management Comments / Agreed Actions

Since the audit was undertaken in EMSOU, the following changes have been implemented to address some of the issues raised:

Ref 1: EMSOU People Strategy 2023-25 has been reviewed. Following this, a new People, Culture & Inclusion Strategy 2025-28 has been developed in consultation with EMSOU Command and EMSOU HR team. It will be embedded into the EMSOU Strategy 2025-28. The People Strategy has been written and is supported by a clear Delivery Plan that sets dates for implementation and completion of key people focussed activities. Each deliverable is aligned to key people metrics to understand if the activity is having the intended impact. Delivery will be monitored via the EMSOU People Board which meets on a bi-monthly basis. We anticipate that this will address the recommendations highlighted in the report.

Responsible Person	EMSOU HR BUSINESS PARTNER	Action Due Date	31 March 2026
		Priority Level	Medium

2 Nil response and disclosure rate targets

Finding(s) and Risk

The Inclusion & Wellbeing Officer receives quarterly 'HR Dashboard' reports produced by the HR Business Partners alongside the Performance Team within EMSOU, which are circulated to the Performance Management Group and People Board respectively. The reports capture establishment data regarding EMSOU staff whilst also capturing details regarding some of the protected characteristics.

We reviewed the latest reports circulated to the Performance Management Group (January 2025) and People Board (April 2024), and noted nil responses in the following reports:

- Performance Management Group Q3 January 2025 (headcount of 1079)
 - o Gender: 17%
 - o Age: 17.9%
- People Board Q1 April 2024 (headcount 910)
 - o Ethnicity: 11.32%
 - o Disability: 50.44%
 - o Sexuality: 69.34%

We were informed that People Board reports were not circulated for Q2 and Q3 due to staff changes and absences.

Reducing the number of nil responses will minimise the risk of the Unit making inefficient and ineffective decisions, as it will have a more accurate understanding of the workforce.

Through discussions with the Inclusion & Wellbeing Officer and the HR Business Partner, we noted the Unit has difficulty in obtaining workforce data for Nottinghamshire, Northamptonshire and Lincolnshire staff, as it does not have direct access to such records. The Unit ~~is able to~~ directly access Leicestershire and Derbyshire's staff records, as it uses the shared HR system in place between the Forces.

Recommendation(s)

1. The Unit should implement measures to address nil rate responses, by emphasising to the workforce the significance of the data for decision making and creating a more inclusive environment.

Root Cause(s)

The Unit is unable to directly access three of the five Forces' workforce data.

Absence of formal exercise to collect workforce data.

Risk and Impact: Data collection and monitoring processes are limited meaning the Unit does not have effective oversight of its potential barriers to equality.

Management Comments / Agreed Actions

Since the audit was undertaken in EMSOU, the following changes have been implemented to address some of the issues raised:

Ref 2: Workforce reporting has been a challenge for EMSOU over a number of years. Actions being led by the EMSOU HR Lead include:

- EMSOU HR team now has access to HR Gateway workforce reporting/ demographic data – this has will increase the Units understanding of demographics so people focussed activity can be effectively targeted.
- EMSOU HR Lead is currently leading a project to complete a 'rebuild' of the HR Gateway System for all EMSOU workforce information e.g. establishment, strength and demographic data for improved reporting. This project will include improving access/ workforce data for EMSOU officers and staff that have a 'Partner' record and are not within Leics/ Derbs.

Responsible Person	EMSOU HR BUSINESS PARTNER	Action Due Date	31 March 2026
		Priority Level	Medium

3 Wellness newsletters are currently not being circulated			
Finding(s) and Risk		Recommendation(s)	
<p>The monthly ‘State Four’ newsletter was a tool used by Inclusion & Wellbeing Officer to clearly communicate positive action, reasonable adjustments and other EDI / wellbeing initiatives and updates at the Unit.</p> <p>Prior to the EMSOU intranet launching in Summer 2024, a PDF of the newsletter was emailed to all EMSOU staff. Once the intranet was launched, the newsletter was added to the HR section.</p> <p>We found that the newsletter has not been circulated since October 2024. We were informed by the Inclusion & Wellbeing Officer that this is due to the limited number of views the newsletter receives and the significant amount of time it takes the Officer to create.</p> <p>The Officer was in talks with the Communications Team to potentially include the newsletter within the main footer of the EMSOU intranet, as this would significantly increase visibility and therefore circulation, however, this never came to fruition.</p> <p>Risk and Impact: Positive action, reasonable adjustments and other EDI / wellbeing initiatives are not being clearly communicated with staff and officers.</p>		1. The Unit should re-launch the ‘State Four’ newsletter and work with the Communications Team to select a suitable location for its accessibility, ensuring adequate visibility.	
		Root Cause(s)	
		Prioritisation of work / significant workload of Inclusion & Wellbeing Officer.	
Management Comments / Agreed Actions			
Ref 3: We are currently reviewing engagement and communications as part of the EMSOU Strategy and EMSOU People, Culture & Inclusion Strategy and Delivery Plan to balance impact and resources.			
Responsible Person	INCLUSION & WELLBEING OFFICER	Action Due Date	31 MARCH 2026
		Priority Level	Low

4 Trends and themes regarding staff leavers are not circulated to senior management on a regular basis

Finding(s) and Risk	Recommendation(s)
<p>All staff leavers are invited to complete an exit questionnaire and/or have an exit interview when they leave, which provides an opportunity for the Unit to gain insight into the reasons and trends as to why staff members are leaving the organisation.</p> <p>Details from interviews and questionnaires are then analysed, consolidated and presented to the People Board, chaired by the Head of EMSOU, as this is the main overarching governance structure at the Unit that oversees wellbeing and EDI.</p> <p>We noted through review of the People Board Key Decisions Action Tracker that details regarding staff leavers have not been circulated to the Board since Summer 2024.</p> <p>We queried this with the Inclusion & Wellbeing Officer who informed us that staff leaver details have been captured, but not circulated due to the HR Performance Advisor, who was previously responsible for collecting, analysing and presenting such data, leaving the organisation.</p> <p>Risk and Impact: Senior management are unaware of common trends and themes regarding staff leavers and are therefore unable to address potential issues.</p>	<p>1. The Unit should resume circulating staff leaver trends and themes to senior management, as this will enable sufficient oversight and allow the Unit to address potential issues.</p>
	Root Cause(s)
	Lack of staff resource.

Management Comments / Agreed Actions

Ref 4: EMSOU People, Culture & Inclusion Strategy 2025-28 includes deliverables linked to leavers information and 'off-boarding'. Reporting will be monitored via the EMSOU People Board which meets on a bi-monthly basis. We anticipate that this will address the recommendations highlighted in the report.

Responsible Person	INCLUSION & WELLBEING OFFICER	Action Due Date	31 MARCH 2026
		Priority Level	Low

A1 Audit Information

Agreed Audit Objective and Scope

The objectives of our audit were to assess whether the Offices of the Police and Crime Commissioner for Derbyshire, Leicestershire, Lincolnshire and Northamptonshire; the Office of the Police, Fire and Crime Commissioner for Northamptonshire; and, the respective Police Forces has in place adequate and appropriate policies, procedures and controls in relation to Wellbeing & EDI with a view to providing an opinion on the extent to which risks in this area are managed. The audit considered the following risks relating to the area under review:

- Wellbeing and/or EDI governance is ineffective as structures are not in place, including roles and responsibilities.
- Decisions are not made appropriately at the EMSOU People Board and associated risks and/or actions are not monitored and tracked.
- Staff groups do not report to leadership (such as the EMSOU People Board and/or the Strategic Governance Board), leaving room for duplication of work by different groups and decisions not being made/reviewed appropriately.
- The EMSOU People Strategy 2023-25 does not include clearly defined aims and is not aligned to the Unit's strategic aims.
- Policies, procedures and guidance notes supporting the EMSOU People Strategy 2023-25 are not clear and not provide adequate guidance.
- Staff involved in Wellbeing and/or EDI have clear communication with Home Forces, to align strategic aims, employee needs and Home Force provision.
- Where provision of services is not the same for different Home Forces, this is not clearly communicated with staff and officers.
- Services in place do not address a need or provide prevention for staff and/or officers, therefore not achieving value for money.
- Inappropriate wellbeing and/or EDI projects are launched that are not fit-for-purpose and/or aligned to the Unit's strategic aims or future needs.
- Wellbeing and/or EDI projects are not reviewed to identify lessons learnt and best practice.
- Positive Action, Reasonable Adjustments and other initiatives are not communicated (through the EMSOU Intranet) or available to staff and/or officers within EMSOU or are available dependent on Home Force.
- Positive Action, Reasonable Adjustments and other initiatives are not being clearly communicated with staff and officers, enabling them to be utilised where needed.
- The Unit is not engaging with national and regional groups regarding EDI initiatives, leading to a lack of understanding of best practice.
- There is no process for feeding back information, issues and recommendations to management and/or governance bodies, such as exit interviews and/or staff surveys.
- Data is not being reviewed and/or analysed appropriately; or is not being completed and/or produced in a timely manner for reporting.
- Self-assessment and benchmarking activities, such as Oscar Kilo, are not carried out to identify and implement best practice.

Scope Limitations

In giving this assessment, it should be noted that assurance cannot be absolute. The most an Internal Audit service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control. Any testing performed was conducted on a sample basis. Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

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Statement of Responsibility

We take responsibility to the Office of the Police & Crime Commissioner for Derbyshire (“OPCC”) and Derbyshire Police (“Force”) for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management’s responsibilities for the application of sound management practices.

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JARAC – INTERNAL AUDIT RECOMMENDATION MONITORING

Summary of Recommendations

Audit	Priority	Number of Recommendations	Open	Closed
Capital Programme	2	2	2	0
Governance	1/2	3	1	2
Transport Follow Up	2	1	1	0
Vetting	2	2	1	1
EMSOU HMICFRS Action Plan	2	1	1	0
Core Financials	2	3	3	0

Recommendation	Responsible party	Priority	Timescale	Update
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July 2024

Capital Programme

1. Capital Programme The Forces and Unit should develop a Capital Programme to ensure that any future deficits in capital funding can be met. This should align to HM Treasury's three-year funding formula for serious organised and organised crime.	EMSOU Head of Finance and Corporate Services	2	September 2024	<u>Previous Management Responses – July 2024 –</u> 1: The CFO's met in March 2024 and it was agreed that future deficits in the 2024/25 Capital funding will be met by the regional forces. It was also recognised that the further work around the TOM project has the potential for the Capital Programme to change; however, the current financial programme has been agreed (at last PCC and CC Board).
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				<p>October 2024 -</p> <p>1: The Regional CFO's met in March 2024 and agreed the 4 year Regional Capital Programme, recognising the current Target Operating Model review could result in a requirement to refresh the programme. The CFO's agreed to fund the regional capital plan for 2024/25, recognising the asset replacement reserve is expected to be fully spent this financial year.</p> <p>The most appropriate method of contribution to the capital programme was also discussed and the CFO's agreed to the full contribution to be made by each force during the year and any underspends, to be retained in the regional asset replacement reserve.</p> <p>January 2025 -</p> <p>1: A revised Capital Programme will be produced that reflects the future Target Operating Model for the Unit and updated to include any future replacement costs for covert/control room equipment.</p> <p>The Capital Programme will consider the funding requirement, funding options and guidance on any accounting agreements – this will be built into funding discussions with CFO/FDs and reported back to the regional CC/PCCs Board.</p> <p>April 2025</p> <p>No update received</p>
<p>2. Single Fleet Management Approach</p> <p>The unit should adopt a single fleet of management approach to procurement and replacement of vehicles.</p>	EMSOU Head of Finance and Corporate Services	2	September 2024	<p>July 2024 –</p> <p>2: As part of the TOM project, work around the potential options in respect to the fleet replacement process is falling into phase 2, which is scheduled in as September 2024.</p> <p>October 2024 -</p> <p>2: Following consultation with the Regional Fleet Managers and the Regional CFO's, it was confirmed that all 5 forces are on the same procurement framework and that no direct savings would be realised by moving to a single lead force for the purchasing of vehicles. Costings presented showed that moving to a single lead force procurement model would create additional</p>

			<p>demand on the designated lead force which would be proportionally more expensive than the current arrangements. It was therefore decided to continue with the current procurement model.</p> <p>January 2025 - The forces have agreed for EMSOU to work with the Regional Fleet Managers to review existing processes to identify efficiencies, reduce bureaucracy and where possible adopt consistent processes/methodologies. The areas identified for review are as follow:</p> <ul style="list-style-type: none"> • Service requirements and safety checks • Repairs and maintenance of vehicles • Trigger points for vehicle reviews • Covert vehicle blue light and radio fitments *HMIC recommendation* • Road traffic accident that occurs due to the presence of a police vehicle (POLAC) • Information regarding new starters driving standards is not automatically provided, resulting in a risk to officers and members of the public, as managers are not able to suitably manage their officers training requirements. • A review of the fleet replacement process will be undertaken to consider any alternative procurement arrangements and whether this would deliver improvement in relation to: <ul style="list-style-type: none"> • Purchase cost of vehicles • Service and maintenance arrangements <p>April 2025 No update received</p>
<p>Most Recent Management Response - July 2025 -</p> <p>1:The Joint CFO/FD's Board agreed that the East Midlands forces would fund the Regional Capital Programme. This management response is final and this recommendation can now be marked as completed</p>			

2: In consultation with the force fleet managers, existing processes were reviewed to identify efficiencies and reduce bureaucracy where possible. The areas agreed have been captured in our revised S22 agreement dated 1st April 2025. This recommendation can now be marked as complete.

Head of Emsou

October 2024

Governance

3: Supporting Policies and Documents

The force and OPCC should determine if a Communication / Engagement Strategy and an Ethical Framework are required, either removing reference to them or developing these as part of the Corporate Governance Framework or as stand-alone documents, to support the application of the Corporate Governance Framework.

Head of
Governance &
Compliance.

2 June 2024

Previous Management Responses -

October 2024 –

3: Work is currently in progress and being reviewed alongside the Financial Handbook and the Scheme of Delegation.

Jan 2025 –

3: The Code of Corporate Governance and the Financial Handbook are currently being reviewed. This review includes reviewing if an ES and EF are needed.

April 2025

3: Peer reviews have been undertaken and both references have been taken out of the documents.

Financial Handbook awaited following update from M Fox

Most Recent Management Response:

July 2025 –

Financial Handbook will be tabled at July or Octobers JARAC meeting depending on timescales for completion.

October 2024

Transport Follow Up

1. Performance Information and Force Monitoring and Oversight

The Force should ensure performance information obtained from Derbyshire County Council is reported to the Transport Steering Group to allow for effective monitoring, oversight and scrutiny.

Fleet Manager

2 April 2024

Previous Management Updates -

October 2024 -

1:

- General VOR report received from DCC which is then filtered and applied into a presentation for departments.

Currently this VOR report is sent to section sergeants and inspectors with it being the main area of concern, future plans to extend to other areas.

- The My vehicle App (vehicle weekly checks) which is linked to the Fleet Managements system, this is in place. With the introduction of this upgraded process we will be in a position to complete reports – evidence for claims & force policies.
- App link - [MyVehicle App - Connect \(derbyshire.police.uk\)](https://derbyshire.police.uk/MyVehicleApp-Connect)
- There's work going with DDaT to develop a separate dash board which will presented on a large screen with real live data (vehicle information – mileage / defects / MOT).
- Fleet Management is undergoing a restructure with an increase of resources, this was based on UK police bench marking exercise.

A number of changes and improvements have been achieved ensuring information is shared proactively since the audit, we receive a general VOR (Vehicle Off Road) report from DCC on weekly basis which is then verified ensuring the correct information is distributed to the divisions this demonstrates clear and supporting information with good feedback. Fleet Management also provides a presentation to PAB which includes a VOR report.

The weekly VOR report is present to Section Sergeants & Inspectors currently, this was the starting point due to showing concerns around the available fleet. Considerations for expanding the report to other departments although at this stage there are very little benefits.

			<p>We have been working with and along side DDaT in developing a dashboard, which will present fleet vehicle information to all departments. The system will be presented at levels – 1, Officers (vehicle information – Mileage / service / weekly check etc) 2, Inspectors (more details and driver information) 3, Fleet Management – overall view (central system screen)</p> <p>The MyVehicleApp is currently in place, which is completed on the force MDT replacing the form 439 paper process. The vehicle inventory is part of vehicle checks and allows a separate report identifying requirements, this is forwarded to section business admin for ordering via stores once confirmed, the Vehicle App is linked with our fleet system providing ourselves with the latest vehicle information.</p> <p>The system has undergone a number of improvements ensuring the correct data is collected, currently we are starting a new reporting process to improve information we provide to departments starting with a trial period.</p> <p>The Transport steering group has been developed in to a smaller more focused and relevant group allowing clear methods and projecting information throughout.</p> <p>Fleet Manager is undergoing a restructure with an increase of resources following a benchmarking exercise across UK police forces, with the additional resources this will increase the department's capabilities, providing a higher level of information for more proactive force decisions.</p> <p>January 2025 –</p> <p>1: The Transport Steering Group has been disbanded. Fleet Manager now attends Divisional Management Meetings for both the North and South in which relevant MI is shared.</p>
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			<p>Weekly Vehicle Off Road reporting is produced for all sections on a Thursday afternoon, which will give more detailed performance information of vehicle availability.</p> <p>In addition to this the Telematics system is being rolled out across the force with hierarchy of access to Inspectors allowing them to view their respective fleets. There will also be regular MI provided into the newly setup Resourcing Board meeting that will be a summary of the reporting provided on a regular basis to the sections on availability. This is now partially implemented with it being fully implemented when the MI dashboard is setup for the Resourcing Board.</p> <p>April 2025</p> <p>The force now have access to the Derbyshire County Council vehicle recording system. This is being explored and it is anticipated that access to the whole force will be available within a number of weeks’.</p>
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Most Recent Management Response -

July 2025 –

- The VOR is still being sent out to section sergeants and Inspectors – no plans to extend to other areas as we await the Fleet Dashboard from DDaT - ongoing.
- The MyVehicle App is working well in collecting data on the vehicle checks and allowing supervisors to monitor their vehicles to make sure checks are complete.
- The missing inventory report is still being sent out. Future plans are to stop as the DDaT dashboard is rolled out to Business Section Support.
- Fleet management is in the process of implementing daily vehicle checks in line with the NPCC National Police Fleet Standards:
 - These checks are designed to make sure the vehicle is safe / legal / compliant between shift changes.
 - It will take the form of the basic FLOWER checks, FUEL, LIGHTS, OIL, WATER. ELECTRICS, RUBBER.
 - Discussion are in place to if these are to be added to the MyVehicle App or as a separate check.
- The Fleet restructure is still on going.
- As mentioned earlier, the DDaT Fleet Dashboard is still on going. Currently a sample group have had access to the dashboard as a soft roll out, allowing for feedback and improvements before being rolled out force wide.
 - Once the DDaT Dashboard roll out is complete, it will scale back current processes within Fleet Management and allow Section Business Support to monitor and maintain their fleet more efficiently.
- The Derbyshire County Council Fleet recording system - Accounts have been created but access is limited due to ongoing issues. Work is in progress to get this up and running.

October 2024

Vetting**2: Performance Reporting**

The Force should implement more detailed performance reports including consideration of disproportionality and report on these regularly, such as quarterly, to a relevant board or committee within the Professional Standards Department.

Force Vetting
Manager

2 July 2024

October 2024 -

2: PSD have recruited a performance analyst who has the responsibility of the vetting disproportionality. The analyst reports on this monthly and feeds back into the PSD performance meeting with the results.

January 2025 –

2: I agree with this. PSD has not had a performance analyst in place to provide the support that is required to meet this requirement. A new performance analyst has been recruited and will be providing support to vetting to ensure that performance and disproportionality information is collated and recorded to meet this requirement.

Decisions around refused vetting applicants with protected characteristics is discussed during the appeal panel to ensure that the decision was not disproportionate, this is recorded on the appeal documents. The new analyst is awaiting a start date; therefore, I will have to put an approximate action due date which is taking into consideration getting the employee in place and then guidance/training on what is required.

April 2025

The performance analyst has now been in role for several months and works alongside all PSD teams to understand the data readily available around each area. The analyst produces a PSD performance pack monthly which includes disproportionality data around vetting. The performance information is then discussed at a monthly managers performance meeting and then presented to the exec team

Most Recent Management Response –**July 2025**

The performance analyst produces a PSD performance pack monthly which includes disproportionality data around vetting. The performance

information is then discussed at a monthly managers' performance meeting and then presented to the exec team. Disproportionality data is now readily available within vetting.

October 2024

EMSOU HMICFRS Action Plan

1: TOR SGB and PMG

The Unit should update the ToR for the Strategic Governance Board and Performance Management Group to include all key information including:

- Frequency of meetings.
- Attendees.
- Who chairs the meeting and relevant deputies.
- Standing agenda items.
- Where the reports to and where they receive reports from.

Head
EMSOU.

of 2 May 2024.

Previous Management Responses –

October 2024 –

1: All meetings are being reviewed as part of the Governance workstream for the EMSOU Operating Model which is currently underway. This will mean new TOR's, agendas etc for all meetings moving forward to ensure we are effective and efficient. Holding EMSOU and all five forces to account to ensure compliance and the best use of resources/support.

See closed session for appendix (ToR for the EMSOU Performance Management Board & SGB Revised ToR).

January 2025 –

1: A review of any terms of reference and governance structures in EMSOU are being reviewed as part of the implementation and review of The Operating Model. A new Terms of Reference template has been generated for all meetings within EMSOU to ensure consistency, strategic direction and governance in line with all priorities. The Terms of Reference for the Strategic Governance Board will be refreshed in line with the new format which includes the noted information in this report.

April 2025

No update received

Most Recent Management Response:

June 2025

Please find the attached TOR for the EMSOU Strategic Governance Threat Board meeting and the TOR for the Performance Management Group meeting (the format of this TOR is slightly different due to it containing more detail). These are the two TOR formats that EMSOU use due to the complexity of the meeting. This information adds to the January 2025 update on the EMSOU HMICFRS action.

The EMSOU Strategic Governance Threat Board meeting meets for the first time with the new membership on 30/06/25 where the attached TOR will be reviewed and agreed.



SGB revised TOR
2024 -.docx



EMSOU
Performance Manag

July 2025

Moving forward the annual EMSOU Strategic Governance Threat Board meeting will transfer to the EMSOU Management Board meeting (this meeting is held bimonthly and chaired by DCC Michaela Kerr from Leics with five East Midlands force representatives in attendance).

The meeting content of the Strategic Governance Threat Board relating to EMSOU yearly performance overview will be added to the EMSOU Management Board agenda on an annual basis. CC Swann and ACC Coulson have discussed this meeting change and are supportive of the decision in relation to the multiple meetings and forums in which EMSOU performance is now discussed, reviewed and governed. The EMSOU Management Board has created a bimonthly process in which there is a more detailed strategic oversight of EMSOU's performance.

ACC Coulson also attends the following meetings EM PCC/CC Board, DCCs Board, ROCU Exec Boards where an EMSOU update is provided on performance and allows governance from the region as a whole.

April 2025				
CORE FINANCIALS 2024/2025				
The Force should introduce regular meetings with East Midlands Police Legal Services to discuss the outstanding debts, requiring at each meeting a summary of the actions completed to date and planned actions to be carried out for each debt. The Force should investigate the automation with Agresso of the escalation to Legal Services of any debt that remains unpaid 66 days after the invoice date. Escalation should include all relevant documents relating to the debt, including the invoice and previous reminders.	Head Finance	of 2	Recc 1 April 2025	.

The Force should ensure that the Period End Admin Checklist is reviewed by the Corporate Finance Manager upon their complete, with evidence retained to support that review	Head of Finance	2	Recc 2 – April 2025	
The Force should periodically review compliance of overtime claims against policies for employees that have made a large number or value of claims	Head of Finance	2	Recc 3 – April 2025	
<u>Most Recent Management Response:</u> July 2025 1) This has not yet been applied due to staff changes and other competing demands, but plans are in place to set up the meetings with EMPLS from September 2025 onwards. Work is also ongoing to review the existing process around charging arrangements related to Disclosures and to agree an updated policy within the next three months. 2) This has not yet been applied due to staff changes and other competing demands but will be implemented from the Period 3 Period End i.e. 27/06/25. 3) The management response shows what has already been implemented and is in place in terms of overtime for this recommendation. Management will look to develop a similar report for Expenses and implement this within the next three months, by 30th September 2025.				



Police & Crime Commissioner for Derbyshire & Derbyshire Police Joint Audit, Risk & Assurance Committee Internal Audit Annual Report 2024/25

Prepared by: Forvis Mazars

Date: June 2025

Internal Audit Annual Report 2024/25

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- 04 Audits with High Recommendations 2024/25
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- 08 Internal Audit Quality Assurance

- A1 Appendix 1 – Definitions of Assurance

Disclaimer
This report ("Report") was prepared by Forvis Mazars LLP at the request of the Office of the Police & Crime Commissioner (OPCC) for Derbyshire & Derbyshire Police (Force) and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of the OPCC and Force and to the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in this report for further information about responsibilities, limitations and confidentiality.

01 Introduction

Forvis Mazars LLP are the appointed internal auditors to the Office of the Police & Crime Commissioner (OPCC) for Derbyshire & Derbyshire Police (Force). This report summarises the internal audit work undertaken by Forvis Mazars in 2024/25, the scope and outcome of work completed, and incorporates our annual statement on internal controls assurance.

The Police & Crime Commissioner for Derbyshire & Derbyshire Police retained a full scope internal audit service for 2024/25 which, based on the work we have undertaken, enabled us to provide the enclosed Annual Opinion on the Police & Crime Commissioner for Derbyshire & Derbyshire Police arrangements for risk management, control and governance.

The report should be considered confidential to the OPCC and Force and not provided to any third party without prior written permission by Forvis Mazars.

Scope and purpose of internal audit

The purpose of internal audit is to provide the Joint Audit, Risk & Assurance Committee (JARAC), with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the OPCC and Force's agreed objectives. It also has an independent and objective advisory role to help line managers improve governance, risk management and internal control.

This opinion forms part of the framework of assurances that is received by the OPCC and Force. Internal Audit also has an independent and objective consultancy role to help line managers improve risk management, governance and control. Our professional responsibilities as internal auditors are set out within the Chartered Institute of Internal Auditors (CIIA) and the Internal Audit Charter.

Responsibility for a sound system of internal control rests with the Board and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.

Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.

The report summarises the internal audit activity and, therefore, does not include all matters which came to our attention during the year. Such matters have been included within our detailed reports to the JARAC during the course of the year.

Performance against the Internal Audit Plan

The Plan for 2024/25 was considered and approved by the JARAC on 11 April 2024. In total the Plan was for 120 days, including 15 days of Audit Management.

The move to remote auditing has been well established between the Force & auditors with both parties working hard to ensure the audits could be completed in a timely manner. We have regularly communicated with the Force and OPCC, which has enabled us to make good progress in delivering the annual plan.

As noted in the 2024/25 Internal Audit Plan, the approach is a flexible one and, where risks emerge, change or are effectively mitigated, the internal audit plan will be reviewed and changes therefore may occur during the year. As such, the Governance & Oversight, and Assurance Framework reviews have been deferred to the 2025/26 plan.

The audit findings in respect of each of our finalised reviews, together with our recommendations for action and the management response, were set out in our detailed reports, which have been presented to the JARAC over the course of the year. In addition, we have presented a summary of our reports and progress against the Plan within our Progress Reports to each JARAC.

A summary of the reports we have issued is included in Section 03, additionally Appendix A1 describes the levels of assurance we have used in assessing the control environment and effectiveness of controls and the classification of our recommendations.

01 Introduction (Cont.)

Acknowledgements

We are grateful to all members of the JARAC, the officers of the OPCC, the Chief Officers of both the Force and the OPCC and other staff throughout Derbyshire Police for the assistance provided to us during the year.

Sampling Methodology

As part of our auditing methodology, we use a range of sampling techniques to provide a robust basis for our audit opinions. Where possible we favour conducting whole data set testing.

Where this is not possible or practical, we look to conduct sampling through use of random number generators, stratified or systematic sampling as appropriate to ensure that our findings are both representative and relevant. Sample sizes are driven by the level of assurance being provided and where not dictated as part of the audit scope are at the discretion of the internal auditor in conjunction with the Engagement Manager.

02 Audit Opinion

Our opinion

On the basis of our audit work, our opinion on the framework of governance, risk management, and control is **Moderate** in its overall adequacy and effectiveness.

This opinion is provided on the basis that some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. Certain weaknesses and exceptions were highlighted by our internal audit work, in particular the limited assurance opinions provided during the period in respect of Data Quality and Environmental Sustainability.

These matters have been discussed with management, to whom we have made recommendations, several of which are categorised as ‘High’ and ‘Medium’. All of these have been, or are in the process of being addressed, as detailed in our individual reports, and summarised in Section 04.

A ‘Substantial’ assurance opinion was provided for five internal audits; Wellbeing Estates Capital Programme & Funding, IT – Incident & Change Management, Occupational Health Unit and Partnerships.

Scope of Opinion

In giving our internal audit opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the OPCC and Force is a reasonable assurance that there are no major weaknesses in risk management and internal control processes.

The matters raised in this report are only those which came to our attention during our Internal Audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

In arriving at our opinion, we have taken the following matters into account:

- The results of all audits undertaken as part of the plan;
- Whether or not any ‘High’ or ‘Medium’ recommendations raised have not been accepted by Management and the consequent risks;
- The extent to which recommendations raised previously, and accepted, have been implemented;
- The effects of any material changes in Derbyshire’s objectives or activities;
- Matters arising from previous reports to Derbyshire;
- Whether or not any limitations have been placed on the scope of internal audit;
- Whether there have been any resource constraints imposed upon us which may have impinged on our ability to meet the full internal audit needs of Derbyshire; and
- The proportion of Derbyshire’s internal audit needs that have been covered to date.

Further detail on the definitions of our opinions raised in our reports can be found in Appendix A1.

Reliance Placed on Third Parties

Internal audit has not placed any reliance on third parties in order to assess the controls operated by the OPCC and Force. Our opinion solely relies on the work we have performed and the results of the controls testing we have undertaken.

02 Audit Opinion (Cont.)

In reaching this opinion the following factors were taken into consideration:

Corporate Governance

Governance is a consideration in all our audit engagements, and we did not find any significant issues with governance across the remainder of our audit plan.

Risk Management

Our opinion was also informed by consideration of risk management aspects through our individual assignments, as well as observing reports and discussion around the Force's and OPCC's Risk Management including the Risk Register at each JARAC meeting with no significant issues arising.

During the course of delivering the 2024/25 audit programme, a key element of each audit scope was to evaluate the control environment and, in particular, how key risks were being managed. As summarised in the 'Internal Control' section below, we were able to place reliance on the systems of internal control and the manner in which risks were being managed by the Force and OPCC.

Internal Control

Of the eight audits undertaken, where a formal assurance level was provided, five received a Substantial level of assurance and one audit received a Moderate level of assurance. Two audits, Data Quality and Environmental Sustainability, received a Limited level of assurance.

We have made a total of 24 new recommendations during the year at the Force and OPCC, with one recommendation categorised as High priority and nine recommendations categorised as Medium priority. The number of Medium priority recommendations raised during this year have fallen from 2023/24 by 27%. Further analysis is provided within Section 06.

The number and priority of recommendations raised across the audit plan supports the overall assessment some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. The recommendations raised were done so to enhance the existing framework or highlight areas of weakness within the current control environments.

03 Internal Audit Work Undertaken in 2024/25

The audit findings in respect of each review, together with our recommendations for action and the management responses are set out in our detailed reports.

We undertook eight in-depth audit reviews covering a number of important control systems, processes, and risks. The results of this work are summarised below.

Ref	Audit area	Assurance level	Recommendations				Accepted	Not accepted
			High (Priority 1)	Medium (Priority 2)	Low (Priority 3)	Total		
01.2024/25	Wellbeing	Substantial	-	-	-	-	-	-
03.2024/25	Estates Capital Programme & Funding	Substantial	-	-	2	2	2	-
	IT – Incident & Change Management	Substantial	-	-	4	4	4	-
07.2024/25	Occupational Health Unit	Substantial	-	-	2	2	2	-
08.2024/25	Partnerships	Substantial	-	-	-	-	-	-
05.2024/25	Core Financials	Moderate	-	3	-	3	3	-
02.2024/25	Data Quality	Limited	-	4	3	7	7	-
06.2024/25	Environmental Sustainability	Limited	1	2	3	6	6	-
	Governance & Oversight	Deferred to 2025/26 Internal Audit Plan						
	Assurance Framework	Deferred to 2025/26 Internal Audit Plan						
	Total		1	9	14	24	24	-

04 Audits with High Priority Recommendations 2024/25

Audit Area	Assurance Level	Summary of Key Findings
Environmental Sustainability – Draft	Limited	<p><u>One High Priority Recommendation:</u></p> <p>1 - Governance mechanisms for environmental sustainability as a whole should be established. Contents could include but not be limited to: strategic governance body, operational delivery group, clear definition of roles and responsibilities across all mechanisms including meeting frequencies, a sponsor in senior management to provide clear leadership.</p> <p><u>Two Medium Priority Recommendations:</u></p> <p>2 – (a) Each action within the Action Tracker should be assigned a senior responsible owner to ensure adequate oversight and responsibility is maintained.</p> <p>(b) The Force should investigate empty fields within the Action Tracker and work with senior responsible owners to ensure they are populated correctly.</p> <p>(c) The Action Tracker should be circulated on a regular basis to the appropriate governance forum once established, this will allow for sufficient scrutiny and central oversight</p> <p>3 – (a) The Force should consider implementing a training programme covering areas such as carbon literacy, energy conservation and waste reduction to ensure staff are made aware of how they can help achieve environmental sustainability objectives.</p> <p><u>Three Low Priority Recommendations:</u></p> <p>4 – (a) The Force should complete an exercise to review its current Estate and highlight areas where either meter readings are not currently provided and where meter readings are not provided on a regular basis.</p> <p>(b) For the above areas, the Force should ensure an up-to-date list is maintained recording the staff member responsible to populate meter readings ensuring sufficient accountability</p>

04 Audits with High Priority Recommendations 2024/25 (Cont.)

Audit Area	Assurance Level	Summary of Key Findings
Environmental Sustainability – Draft	Limited	<p>(c) The Force should produce a ‘Recording of Electric and Gas Usage’ guidance document, clearly outlining the role and responsibility of designated staff members to input regular meter reading data each month.</p> <p>(d) A formal escalation procedure should be outlined within such guidance document to combat non-compliance.</p> <p>5 – (a) The Force should undertake research into what stakeholder boards and meetings are available relating to sustainability and consider engaging with them.</p> <p>(b) The Force should consider engaging with the Emergency Services Environment and Sustainability Group (EESG) and signing the charter.</p> <p>6 – The Force should ensure the Net Zero and Sustainable Development Strategy 2021-2030 is reviewed on a cyclical basis, to ensure it remains aligned to strategic priorities and remains reflective of current working practices.</p>

05 Internal Audit Plan 2024/25 vs Budget

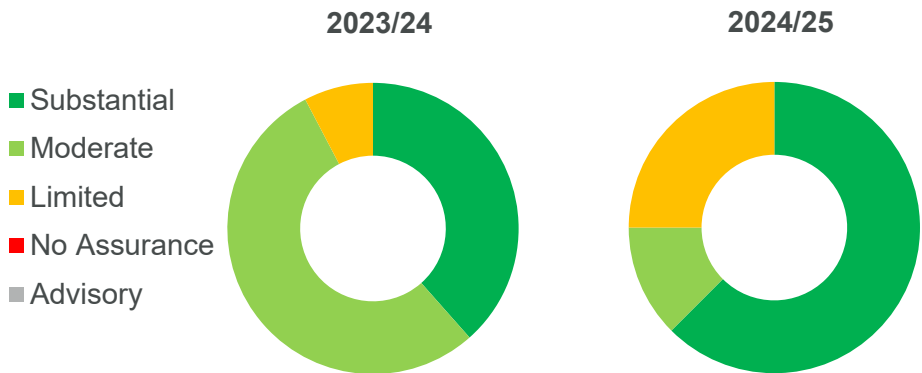
The Internal Audit Plan for 2024/25 was for a total of 120 days. During the year, the Governance & Oversight and Assurance Framework audits were deferred into the 2025/26 audit plan.

Audit area	Planned days	Actual Days	Difference	Status
Wellbeing	10	10	-	Final Report
Estates Capital Programme & Funding	10	10	-	Final Report
IT – Incident & Change Management	10	10	-	Final Report
Occupational Health Unit	10	10	-	Final Report
Partnerships - Draft	10	10	-	Final Report
Core Financials	10	10	-	Final Report
Data Quality	10	10	-	Final Report
Environmental Sustainability	10	10	-	Final Report
Governance & Oversight	10	-	-10	Audit Deferred to 2025/26
Assurance Framework	10	-	-10	Audit Deferred to 2025/26
Management	15	15	-	Fully Utilised
Collaboration	5	5	-	Plan Completed
Total	120	100	-	

06 Benchmarking

This section compares the Assurance Levels (where given) and categorisation of recommendations made at the OPCC and Force.

Comparison of Assurance Levels

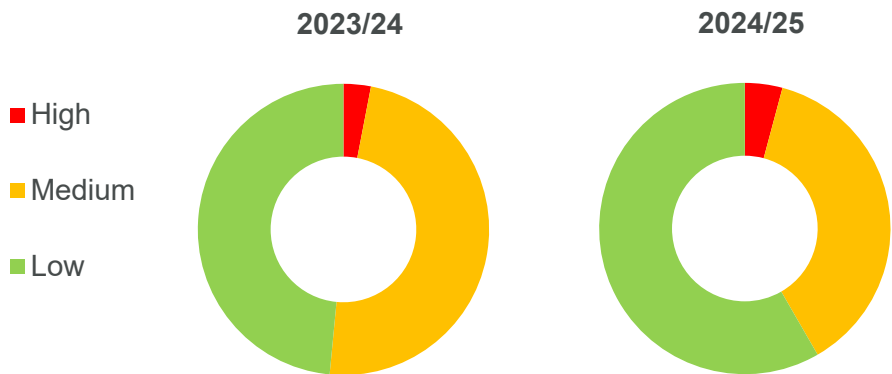


In 2023/24, there were 13 audits completed. Five received ‘Substantial’ assurance, seven received ‘Moderate’ assurance and one received a ‘Limited’ opinion.

Of the eight strategic audits conducted in 2024/25, five received ‘Substantial’ assurance, one received a ‘Moderate’ assurance and two received a ‘Limited’ opinion.

It should be noted that the areas of review will not typically be the same given the risk-based nature of the Internal Audit Plan year on year and that caution should be exercised in comparing years.

Comparison of Recommendation Gradings



The total number of recommendations raised in 2023/24 were 33.

The total number of recommendations made in 2024/25 was 24. There has been one High priority recommendation raised this year.

As noted above, the areas of review each year will not typically be the same.

07 Performance of Internal Audit

We have provided some details below outlining our scorecard approach to our internal performance measures, which supports our overall annual opinion.

Compliance with Professional Standards

We employed a risk-based approach to determining the audit needs of Derbyshire Police at the start of the year and use a risk-based methodology in planning and conducting our audit assignments.

In fulfilling our role, we abide by the three mandatory elements set out by the Institute of Internal Auditors. Namely, the Code of Ethics, the Definition of Internal Auditing and the Standards for the Professional Practice of Internal Auditing.

Performance Measures

We have completed our audit work in accordance with the agreed Plan and each of our final reports has been reported to the JARAC. We have received positive feedback on our work from the JARAC and staff involved in the audits.

Regular planned discussions on progress against the Audit Plan have taken place with the JARAC.



Conflicts of Interest

There have been no instances during the year which have impacted on our independence and/or lead us to declare any interest.

Internal Audit Quality Assurance

In order to ensure the quality of the work we perform; we have a programme of quality measures which includes:

- Supervision of staff conducting audit work;
- Review of files of working papers and reports by Managers and Partners;
- Annual appraisal of audit staff and the development of personal development and training plans;
- Sector specific training for staff involved in the sector;
- Issuance of technical guidance to inform staff and provide instruction regarding technical issues; and
- The maintenance of the firm’s Internal Audit Manual.

08 Internal Audit Quality Assurance

Our commitment on quality and compliance with the IIA's standards

Forvis Mazars is committed to ensuring our work is delivered at the highest quality and compliant with the Global Institute of Internal Auditors' International Professional Practices Framework (IPPF), which includes the International Standards for the Professional Practice of Internal Auditing (Standards). Our public sector work also conforms with the UK Public Sector Internal Audit Standards (PSIAS), which are based on the mandatory elements of the IPPF.

Our quality assurance and quality control requirements are consistent with the Standards and PSIAS. These requirements are set out within our internal audit manual covering internal audit assurance and advisory work and which is structured to ensure our approach/methodology is compliant.

All internal audit staff conduct an annual declaration confirming awareness and compliance with the IPPF and PSIAS.

All work undertaken must have met the requirements of our manual before it can be signed out and issued to a client.

We have agreed delegated authorities that set out the levels at which various client outputs, including deliverables such as internal audit reports, must be reviewed and approved before being issued to our clients.

Our work is structured so that on-site auditors are supervised and are briefed on specifics relating to the client and internal audit work. Each review is overseen by a management team member, responsible for undertaking first-line quality reviews on working papers and reports and ensuring quality service provision by our team.

All reports must be reviewed and signed out by the engagement Partner, in line with the specific requirements set out within our delegated authorities. Evidence of this sign out is retained.

We have a formal system of quality control that our Advisory and Consulting Quality Board leads. There is a specific Forvis Mazars methodology for quality review of internal audit work. This is structured to cover the work of all engagement managers, directors, and partners during each year.

Our quality process takes a two-fold approach:

1. In-depth qualitative reviews assess specific audit engagements against all auditable elements of the Standards and many specific Forvis Mazars policies.
2. We also undertake quarterly compliance reviews of the work of all engagement managers, directors, and partners, which ensure that critical elements of compliance (such as evidence of report reviews and sign-outs) are present.

The results of our compliance reviews are discussed with the firm's Executive Board, which demonstrates the importance that the firm's partners attach to this exercise. The results of an individual partner's work review are considered in the reward system for equity partners. The central Technical Department is available for more specialist areas and alerts partners and team members to forthcoming technical changes. In this way, we seek to minimise the prospect of problems arising with internal audit files.

External quality assessment (EQA)

As noted above, we can confirm that our internal audit work is undertaken in line with the IPPF and PSIAS. Under this there is a requirement for internal audit services to be subject to an independent EQA every five years. Our last assessment took place during December 2024. The review concluded that Forvis Mazars – Digital and Risk Consulting – Public and Social sector service “generally conforms to the requirements of the International Professional Practices Framework for Internal Audit and the Public Sector Internal Audit Standards”. This rating is the highest rating that can be achieved.



Appendices

- A1 – Definitions of Assurance

A1 Definitions of Assurance

Assurance Gradings

We use categories to classify our assurance over the processes we examine, and these are defined as follows:

Level	Description
Substantial	Findings indicate that on the whole, controls are satisfactory, although some good practice enhancements may have been recommended. We may have made some recommendations to improve good practice.
Moderate	While the control framework has been found to be generally well designed, control issues and / or areas for improvement have been identified. Where action is in progress to address these findings and any other issues known to management, these actions will be at too early a stage to allow a ‘substantial’ assurance audit opinion to be given. The control framework is generally well designed.
Limited	Control weaknesses have been noted that require corrective action if the control framework is to be considered as operating effectively. Where such remedial action has already been identified by management, this will have not yet started at the time of the audit, or is not currently considered to be sufficient, or sufficiently progressing to address the severity of the control weaknesses identified. We found control weaknesses that need to be corrected in order for the control framework to operate effectively.
Unsatisfactory	Findings indicate serious weaknesses in the control framework which could threaten the ability of OPPC and Force to achieve its objectives; or, there is evidence that despite any corrective action already taken, key risks are crystallising in the area under review or have already crystallised. This assurance opinion may also cover the scenario where our audit work was obstructed such that we cannot conclude on the effectiveness of internal controls.

Recommendation Gradings

To assist management in using our reports, we categorise our recommendations according to their level of priority, as follows:

Priority	Description
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Annual Opinion

For annual opinions we use the following classifications within our audit reports:

Opinion	Definition
Substantial	The framework of governance, risk management and control are adequate and effective.
Moderate	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

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We take responsibility to the Office of the Police & Crime Commissioner (OPCC) for Derbyshire & Derbyshire Police (Force) for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

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Office of the Police & Crime Commissioner for Derbyshire and Derbyshire Police

Internal Audit Report

Environmental Sustainability (06.2024/25)

Audit Sponsor: Andrew Price, Force Assistant Chief Officer

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Reporting Timetable

Debrief Meeting: 13/02/2025
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Disclaimer

This report ("Report") was prepared by Forvis Mazars LLP at the request of the Office of the Police & Crime Commissioner for Derbyshire ("OPCC") and Derbyshire Police ("Force") and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

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Your One Page Summary

Audit Objective: to assess the design and effectiveness of the control framework for managing Environmental Sustainability arrangements within the Force and OPCC.

Audit rationale

Why the Audit is in Your 2024/25 Plan

The Force and OPCC are held to deadlines for actions on sustainability and there are increasing risks related to the climate emergency.

Your Strategic / Tactical Objective

Driving Efficiencies

Summary of our opinion

Limited Opinion

See Appendix A1 for definitions



Summary of Recommendations

High (Priority 1)	1	Actions agreed by you	100%
Medium (Priority 2)	2	High Priority completion	December 2025
Low (Priority 3)	3	Overall completion	December 2025

Summary of findings

Examples of good practice

- ✓ The Force has a Net Zero and Sustainable Development Strategy 2021-2030 in place, which outlines seven key strategic priorities they wish to deliver on with respect to environmental sustainability.
- ✓ The Force has a 'Green Champions' Network, a group where staff and officers from all over the organisation are invited to share ideas regarding environmental sustainability initiatives.

Highest Priority Findings

- Lack of formal governance structure with respect to environmental sustainability.

Key root causes

- Lack of accountability and ownership.

01 Summary Action Plan

Below is a high-level summary of the actions that are intended to support your management of this risk area. Further detail about our findings, which have been discussed with management, are provided in our detailed action plan (see 03 Detailed Action Plan).

Ref	Recommendation	Priority	Responsible Person	Due Date
1	Governance mechanisms for environmental sustainability as a whole should be established. Contents could include but not be limited to strategic governance body, operational delivery group, clear definition of roles and responsibilities across all mechanisms including meeting frequencies, a sponsor in senior management to provide clear leadership.	High	Andrew Price (Assistant Chief Officer)	01 December 2025
2	Each action within the Action Tracker should be assigned a senior responsible owner to ensure adequate oversight and responsibility is maintained. The Force should investigate empty fields within the Action Tracker and work with senior responsible owners to ensure they are populated correctly. The Action Tracker should be circulated on a regular basis to the appropriate governance forum once established, this will allow for sufficient scrutiny and central oversight.	Medium	Andrew Price (Assistant Chief Officer)	01 December 2025
3	The Force should consider implementing a training programme covering areas such as carbon literacy, energy conservation and waste reduction to ensure staff are made aware of how they can help achieve environmental sustainability objectives.	Medium	Andrew Price (Assistant Chief Officer)	01 December 2025
4	The Force should complete an exercise to review its current Estate and highlight areas where either meter readings are not currently provided and where meter readings are not provided on a regular basis. For the above areas, the Force should ensure an up-to-date list is maintained recording the staff member responsible to populate meter readings ensuring sufficient accountability.	Low	Matt Cooper (Compliance Manager)	01 December 2025

	<p>The Force should produce a 'Recording of Electric and Gas Usage' guidance document, clearly outlining the role and responsibility of designated staff members to input regular meter reading data each month.</p> <p>A formal escalation procedure should be outlined within such guidance document to combat non-compliance.</p>			
5	<p>The Force should undertake research into what stakeholder boards and meetings are available relating to sustainability and consider engaging with them.</p> <p>The Force should consider engaging with the Emergency Services Environment and Sustainability Group (EESG) and signing the charter.</p>	Low	Matt Cooper (Compliance Manager)	01 December 2025
6	<p>The Force should ensure the Net Zero and Sustainable Development Strategy 2021-2030 is reviewed on a cyclical basis, to ensure it remains aligned to strategic priorities and remains reflective of current working practices.</p>		Richard Brunt (Head of Strategic Assets)	01 December 2025

02 Value for Money and Sector Comparison

Within each of our reports, we summarise any observations we have made about the effectiveness, efficiency and economy of your operations. This is to support our portfolio of public and social sector organisations with value for money considerations. We also summarise how you compare to similar organisations, which is intended to bring you the benefit of our insight.

Value for Money



Value for Money (VfM) considerations can arise in various ways and our audit process aims to include an overview of the efficiency of systems and processes in place within the auditable area.

- Audit notes that the Force has a contract in place with Lexica, a leading specialist consultancy, supporting international and UK-based health and life sciences organisation, to provide circa. 30 days of support to the Force with respect to environmental sustainability services.
- Lexica currently assist the Force through multiple avenues, including delivering environmental sustainability presentations to staff in attempts to increase awareness, and also collating emissions data to depict how the Force is performing with respect to carbon production.
- Through discussions with the Head of Joint Strategic Assets, we noted there are savings pressures which may result in the contract with Lexica being terminated.
- This would have significant implications for the Force, as Lexica are currently the only form of resource the Head of Joint Strategic Assets has with respect to managing and overseeing delivery of environmental sustainability objectives.
- Should savings pressures result in the relationship with Lexica coming to an end, the Force should ensure that sufficient resource is allocated to help manage and achieve their environmental sustainability goals.

Sector Comparison

We have taken the findings from this audit and compared them to findings from other audits carried out at similar organisations. Overall, we have noted several instances where controls are not aligned to best practice across the sector:



- The absence of a formal, dedicated group to discuss and centrally oversee environmental sustainability at the Force increases the risk that such topic may not be given sufficient attention and oversight.
- The lack of formal training with respect to environmental sustainability negatively impacts Force culture as staff are not made aware of how they can assist the organisation in meeting their objectives.
- Whilst the Force do have a set of objectives outlined within their Net Zero and Sustainable Development Strategy, we have noted that peers have gone further than Derbyshire in outlining their measures of success.
- For example, West Midlands have identified objectives relating to increasing the number of partnerships and community engagement activities and developing and implementing an Environmental Management System (EMS).
- The most commonly used EMS framework is ISO 14001, which is an internationally recognised standard for which an organisation can receive certification for. Gloucestershire remain the only Force in the country for holding ISO 14001 certification.

03 Detailed Action Plan

We have identified areas where there is scope to improve the control environment. Our detailed findings are provided below. Definitions for the levels of assurance and recommendations used within our reports are included in Appendix A1.

1 Lack of formal governance structure			
Finding(s) and Risk		Recommendation(s)	
<p>The Force previously had an ‘Environmental Steering Group’ (ESG) that acted as the formal governance structure to oversee all environmental sustainability updates at the Force. Audit confirmed through review of ESG minutes for February 2024 that this Group was to be absorbed into the existing People Board.</p> <p>Audit sought to confirm that environmental sustainability updates and oversight continued through the People Board from February 2024, and requested supporting minutes, agendas and papers. However, Audit were not provided with such information during our review.</p> <p>Audit reviewed the People Board action tracker dated November 2024 and highlighted that there was no mention of any environmental sustainability updates. As such, we are unable to provide assurance that environmental sustainability oversight has continued through the existing People Board.</p> <p>Risk and Impact: There is not a clear governance structure providing leadership to help meet the Force’s environmental based objective. As there is not a clear governance structure to discuss environmental initiatives across the Force as a whole, environmental topics may not be given sufficient attention and oversight.</p>		Governance mechanisms for environmental sustainability as a whole should be established. Contents could include but not be limited to strategic governance body, operational delivery group, clear definition of roles and responsibilities across all mechanisms including meeting frequencies, a sponsor in senior management to provide clear leadership.	
		Root Cause(s)	
		Lack of accountability and ownership.	
Management Comments / Agreed Actions			
The action plan will be brought to the Our People Board as a standard agenda item.			
Responsible Person	Andrew Price (Assistant Chief Officer)	Action Due Date	01 December 2025
		Priority Level	High

2 Incomplete environmental sustainability action trackers

Finding(s) and Risk

The Force has a Net Zero and Sustainable Development Strategy 2021-2030, which is shared between the Force and Derbyshire Fire & Rescue Service. The Strategy outlines seven key strategic priorities the Force aim to achieve, with each Priority further sub-divided into defined objectives.

Supporting such Strategy, the Force have a Net Zero and Sustainable Development Action Tracker, which is split into seven worksheets for the seven key strategic priorities and records all of the defined objectives within each respective worksheet. Each objective should outline the following: Action, KPI, Responsible Work Group, Owner, Priority (RAG Rating), Status, Start, Frequency, End, Size of Impact and Notes.

However, review of such Action Tracker shows that many of the fields are incomplete across all seven Priorities, including KPIs and Action Owners and Status' showing 'Not Started' despite the objectives recording the Start Date as '2021/22'.

We queried this with the Head of Joint Strategic Assets, who is the senior responsible owner for the operational delivery of the environmental strategy, who informed us that it is the responsibility of the senior responsible owner for each respective area to ensure such Action Trackers are populated and managed accordingly.

Risk and Impact: The Force are unaware of the current status of actions in relation to environmental sustainability objectives.

Recommendation(s)

1. Each action within the Action Tracker should be assigned a senior responsible owner to ensure adequate oversight and responsibility is maintained.
2. The Force should investigate empty fields within the Action Tracker and work with senior responsible owners to ensure they are populated correctly.
3. The Action Tracker should be circulated on a regular basis to the appropriate governance forum once established, this will allow for sufficient scrutiny and central oversight.

Root Cause(s)

Lack of accountability and ownership.

Management Comments / Agreed Actions

The action plan will be taken to the Our People Board and actions will be delegated to the service owners.

Responsible Person	Andrew Price (Assistant Chief Officer)	Action Due Date	01 December 2025
		Priority Level	Medium

3 Lack of formal environmental sustainability training

Finding(s) and Risk

During our review, we considered whether the Force has implemented any education or training courses for staff to ensure that they understand the importance of environmental sustainability, and the role they can play in helping to achieve environmental objectives.

Whilst we did confirm that the Force has employed Lexica, an external consultancy firm, to deliver some environmental and net zero presentations to various departments within the Force; we noted that a formal training programme is not delivered at the Force that covers the important of environmental sustainability.

Audit noted that attendance records at Lexica-delivered presentations are not retained by the Force, therefore rendering them unable to confirm which staff have attended such presentations.

Audit notes that the primary form of training for Force staff is through the College of Policing online training platform, however we noted that there are no modules with respect to environmental sustainability that are currently available for staff to complete.

Risk and Impact: Staff are not aware of the role they can play and how they can contribute towards improving environmental sustainability.

Recommendation(s)

The Force should implement a training programme covering areas such as carbon literacy, energy conservation and waste reduction to ensure staff are made aware of how they can help achieve environmental sustainability objectives.

Root Cause(s)

Poor prioritisation of environmental sustainability.
Lack of resource.

Management Comments / Agreed Actions

This will be delegated to L&D via the Our People Board.

Responsible Person	Andrew Price (Assistant Chief Officer)	Action Due Date	01 December 2025
		Priority Level	Medium

4 Potential inaccurate recording of carbon production

Finding(s) and Risk

Through discussions with the Head of Joint Strategic Assets, we noted that approximately 90% of the Force's Estate is metered and actual energy data is collated and analysed with Finance.

The Force maintains a list of designated people responsible for ensuring meter readings are input for areas not automatically recorded, however we were informed by the Head of Joint Strategic Assets that such list is likely out of date due to constant staff and organisational changes.

For the remaining part of the estate, where actual consumption is not measured and not manually input, estimated bills are sent by utility providers for the Force to pay and consumption must be estimated for inclusion within carbon production data.

This increases the likelihood that potentially inaccurate recording of carbon production is carried out as not all of the Estate is metered and may also result in inaccurate bills being paid by the Force which may not constitute good value for money.

Risk and Impact: The Force does not understand its current Estate and its associated impact on environmental sustainability. Due to the Force not uploading actual meter readings for all of the Estate, utility providers will be required to issue estimated invoices. This could result in inaccurate bills being paid by the Force which may not be good value for money.

Recommendation(s)

1. The Force should complete an exercise to review its current Estate and highlight areas where either meter readings are not currently provided and where meter readings are not provided on a regular basis.
2. For the above areas, the Force should ensure an up-to-date list is maintained recording the staff member responsible to populate meter readings ensuring sufficient accountability.
3. The Force should produce a 'Recording of Electric and Gas Usage' guidance document, clearly outlining the role and responsibility of designated staff members to input regular meter reading data each month.
4. A formal escalation procedure should be outlined within such guidance document to combat non-compliance.

Root Cause(s)

Lack of ownership with respect to meter readings. Design of the Force's Estate with respect to meter readings.

Management Comments / Agreed Actions

The process will be reviewed and gaps will be identified and resolved. Automation will be evaluated and costs will be considered.

Responsible Person	Matt Cooper (Compliance Manager)	Action Due Date	01 December 2025
		Priority Level	Low

5 Lack of benchmarking and stakeholder engagement

Finding(s) and Risk

Through discussions with the Head of Joint Strategic Assets, we noted that the Force does not complete benchmarking activities and/or engage with external stakeholders with respect to environmental sustainability themes/trends and are therefore unaware of its respective performance compared to similar organisations.

Whilst the Force does take part in benchmarking exercises regarding its Estates and Fleet through the National Police Estates Group (NPEG) and National Police Chiefs Council (NPCC) respectively, which do cover some aspects of environmental sustainability, the Force does not compare their respective performance compared to organisations of similar sizes and are therefore not aware of best practice.

Other Forces in the region have signed the Emergency Services Environment and Sustainability Group (ESESG) Sustainability Charter. The Force should consider engaging with this group and signing the charter and commitments. This charter has adopted the United Nations Sustainability Development Goals.

Risk and Impact: The Force is unaware of its performance with respect to environmental sustainability compared to organisations of a similar nature and/or size. The Force does not engage with stakeholder organisations leading to shared knowledge being missed.

Recommendation(s)

1. The Force should undertake research into what stakeholder boards and meetings are available relating to sustainability and consider engaging with them.
2. The Force should consider engaging with ESESG and signing the charter.

Root Cause(s)

Current 23/24 carbon production data is not available as Lexica are compiling figures at time of internal audit.

Lack of resource.

Management Comments / Agreed Actions

The NPEG benchmarking and ESESG charter will be evaluated and costs will be considered.

Responsible Person	Matt Cooper (Compliance Manager)	Action Due Date	01 December 2025
		Priority Level	Low

6. Potential outdated Net Zero and Sustainable Development Strategy

Finding(s) and Risk

The Force has a Net Zero and Sustainable Development Strategy 2021-2050, which is shared between the Force and Derbyshire Fire & Rescue Service. The Strategy outlines seven key strategic priorities the Force aim to achieve, with each Priority further sub-divided into defined objectives.

Audit sought to confirm whether such Strategy has been subject to review within the previous 12 months, through inspection of ESG minutes and the People Board Action Tracker, however, were unable to confirm whether the Strategy had been reviewed and/or updated.

This poses a risk that the Strategy and approach towards environmental sustainability are outdated and not aligned to strategic priorities. Audit notes a new 'Police and Crime Plan 2024-2029' has been published since the initial launch of the Net Zero and Sustainable Development Strategy 2021-2050 in 2021.

Risk and Impact: Approached to environment sustainability may not be aligned to strategic priorities and potentially be outdated.

Recommendation(s)

1. The Force should ensure the Net Zero and Sustainable Development Strategy 2021-2050 is reviewed on a cyclical basis, to ensure it remains aligned to strategic priorities and remains reflective of current working practices.

Root Cause(s)

Lack of accountability and ownership.

Management Comments / Agreed Actions

This will be taken to the Our People Board and monitored/updated.

Responsible Person	Richard Brunt (Head of Strategic Assets)	Action Due Date	01 December 2025
		Priority Level	Low

A1 Audit Information

Agreed Audit Objective and Scope

The objectives of our audit were to assess whether Office of the Police & Crime Commissioner for Derbyshire and Derbyshire Police has in place adequate and appropriate policies, procedures and controls in relation to Environmental Sustainability with a view to providing an opinion on the extent to which risks in this area are managed. The audit considered the following risks relating to the area under review:

- Approaches to environmental sustainability are not aligned to strategic priorities.
- Approaches to environmental sustainability are not aligned to national and regional targets.
- Actions to meet the Force's commitments to environmental sustainability are not tracked and monitored.
- The Force has not adopted, or is not planning to adopt, an operating model to enable them to achieve their environmental sustainability commitments.
- The Senior Leadership at the Force are not engaged and involved in achieving the Force's environmental sustainability commitments.
- The Senior Leadership are unaware of actions, activities and performance of the Force towards environmental sustainability,
- The Senior Leadership are demonstrating their commitment to environmental sustainability and leading by example to Staff and Officers.
- Staff and Officers are not aware of the Force's commitments and approach towards environmental sustainability.
- Staff and Officers are not involved in the Force's commitments to environmental sustainability.
- The Force is not communicating with Staff and Officers regarding campaigns and initiatives regarding environmental sustainability.
- The Force does not understand the impact of Staff and Officer behaviour and actions/projects that can be implemented to change/modify these.
- Staff involved in managing environmental sustainability are not appropriately trained and/or qualified.
- The Force has not reviewed projects to improve environmental sustainability through new and/or upgraded estate and/or infrastructure.
- The Force does not understand its current property and estates, its impact on environmental sustainability and actions that can be taken.
- Estates projects do not consider environmental sustainability and impact.
- The Force has not reviewed projects to improve environmental sustainability through new and/or upgraded fleet and/or infrastructure.
- The Force does not understand its current fleet, its impact on environmental sustainability and actions that can be taken.
- The Force does not understand its current transport activity, including commuting and driver behaviour its impact on environmental sustainability and actions that can be taken.
- Fleet purchases do not consider environmental sustainability and impacts.
- Best practice around the Force, sector and other organisations is not being investigated and implemented.
- The Force is unaware of how its current performance regarding environmental sustainability compares to others in the sector and other organisations.

Scope Limitations

In giving this assessment, it should be noted that assurance cannot be absolute. The most an Internal Audit service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control. Any testing performed was conducted on a sample basis. Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist.

Definitions of Assurance Levels and Recommendation Priority Levels

Definitions of Assurance Levels	
Substantial Assurance	The framework of governance, risk management and control is adequate and effective.
Moderate Assurance	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited Assurance	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory Assurance	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Definitions of Recommendations		
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.	Remedial action should be prioritised and undertaken within an agreed timescale.

Statement of Responsibility

We take responsibility to the Office of the Police & Crime Commissioner for Derbyshire and Derbyshire Police for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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