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

Joint Audit, Risk and Assurance Committee – 08 October 2025

Internal Audit Progress Report

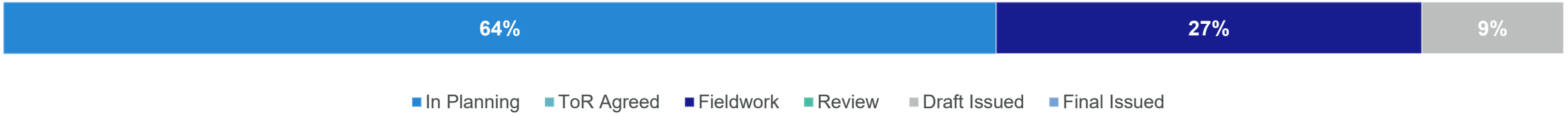
Date Prepared: September 2025

forvis mazars

Contents

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**

Key updates

Since our last update to the committee, we have issued the Draft report for the Positive Action audit and fieldwork is ongoing for the IT – Legacy Systems, Governance & Oversight and Core Financials audits. We continue to plan and scope the remaining audits from the 2025/26 audit plan.

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

Since our last update to the committee, fieldwork is ongoing for the EMSOU POCA Income audit. We continue to plan and scope the remaining audits from the 2025/26 audit plan.

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

Assurance opinions to date (2025/26)

Substantial

Moderate

Limited

Unsatisfactory

Advisory

Audit recommendations to date (25/26)

Low	Medium	High
0	0	0

02. 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 - Promotion/Recruitment	10		Draft Issued	21-Jul-25			-	-	-	-
IT – Applications Risk Management - Legacy	10		Fieldwork	15-Sep-25			-	-	-	-
Governance & Oversight	10		Fieldwork	03-Sep-25			-	-	-	-
Core Fins	10		Fieldwork	08-Sep-25			-	-	-	-
Risk Management	10		Planning	27-Oct-25				-	-	-
Custody Governance	10		Planning	19-Jan-26			-	-	-	-
Skills Audit	10		Planning	02-Feb-26			-	-	-	-
Fleet Standards	10		Planning	23-Feb-26			-	-	-	-
IT Asset Management	10		Planning	23-Feb-26			-	-	-	-
OPCC Performance and Delivery	10		Planning	04-Mar-26			-	-	-	-
Assurance Framework - Advisory	10		Ongoing	02-Jul-25			-	-	-	-
Totals	**110**					**Totals**				

03. 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		Fieldwork	18-Sep-25			-	-	-	-
EMSOU Forensics Accreditation	10		In Planning	16-Oct-25			-	-	-	-
Totals	**20**					**Totals**				

04. Key Performance Indicators 2025/26

Number	Indicator	Criteria	Performance
1	2024/25 Annual report provided to the JARAC	As agreed with the Client Officer	July 2025
2	Annual Operational and Strategic Plans to the JARAC	As agreed with the Client Officer	March 2025
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	0% (0 / 1)
5	Issue of final report	Within 5 working days of agreement of responses	-
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	75% (3 / 4)
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	-

04. Key Performance Indicators 2025/26 (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)
Positive Action - Promotion/Recruitment	02-Jul-25	21-Jul-25	13	14-Aug-25	11-Sep-25	12				
IT - Legacy Systems	27-Jun-25	04-Aug-25	26							
Governance & Oversight	21-Aug-25	03-Sep-25	8							
Core Fins	29-Jul-25	08-Sep-25	28							
Risk Management		27-Oct-25								
Custody Governance		19-Jan-26								
Skills Audit		02-Feb-26								
Fleet Standards		23-Feb-26								
IT Asset Management		23-Feb-26								
OPCC Performance and Delivery		04-Mar-26								
Assurance Framework										

05. 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.

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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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