



**Office of the Police, Fire & Crime Commissioner for Northamptonshire,
Northamptonshire Commissioner Fire & Rescue Authority and
Northamptonshire Police**

Joint Independent Audit Committee – 04 December 2024

Internal Audit Progress Report

Date Prepared: November 2024

Strictly private and confidential

**forvis
mazars**

Contents

01	Snapshot of Internal Audit Activity
02	Latest Reports Issued – Summary of Findings
03	Overview of Internal Audit Plan 2024/25
04	Overview of Collaboration Plan 2024/25
05	Key Performance Indicators 2024/25
06	Definitions of Assurance Levels and Recommendation Priority Levels
A1	Latest Reports Issued – Detailed Findings

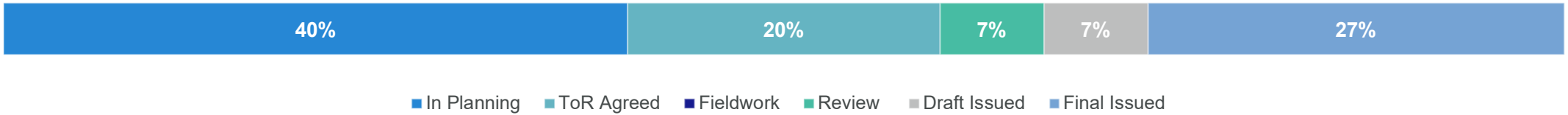
Disclaimer

This report (“Report”) was prepared by Forvis Mazars LLP at the request of the Office of the Police , Fire & Crime Commissioner (“OPFCC”) for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority (“NCFRA”) and Northamptonshire 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 OPFCC, NCFRA 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, reinterpreted, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpreted, 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. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2024/25 Internal Audit Plan.



■ In Planning ■ ToR Agreed ■ Fieldwork ■ Review ■ Draft Issued ■ Final Issued



JIAC decisions needed

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

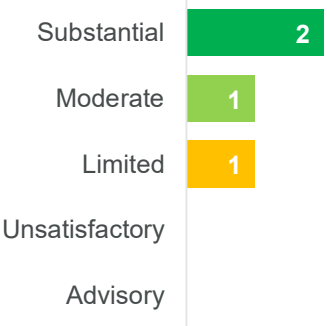
RAG status of delivery of plan to timetable

On Track

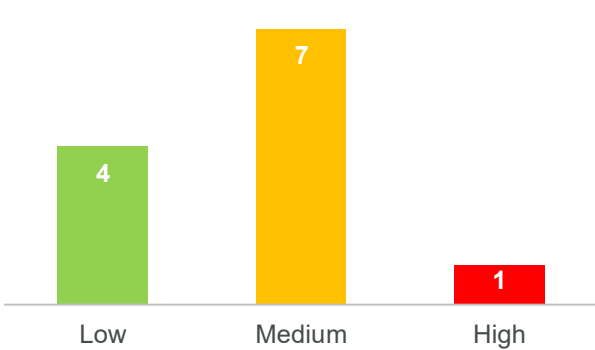
Key updates
 Since the last update provided to the committee, fieldwork for the NCFRA Payroll audit has been concluded, we have issued the final report for the Joint Asset Management audit, the draft report has been issued for the Joint Core Financials audit, and Terms of Reference have been issued for the Workforce Planning audit.
 The NCFRA Data Quality audit has been deferred to 2025/26 following discussions with management, and has been replaced with the NCFRA Succession Planning & Promotions audit. The Terms of Reference for this audit has also been issued.
 We are continuing to plan and scope the remaining audits of the 2024/25 audit plan.
 An overview of the Internal Audit Plan can be found in **Section 3**.
 We have organised scoping meetings for the EMSOU Data Governance & Security and EMSOU Wellbeing & EDI audits for the 2024/25 audit plan.

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

Assurance opinions to date (2024/25)



Audit recommendations to date (2024/25)



02. Latest Reports Issued – Summary of Findings

Joint Asset Management 2024/25

Your One Page Summary

Audit Objective: To provide assurance that the OPFCC, the Force, NCFRA and Northamptonshire Fire & Rescue Service ("Service") have effective processes and controls of portable physical assets and vehicles, including the procurement, maintenance and replacement of these assets.

Audit rationale

Why the Audit is in Your 2024/25 Plan

To provide assurance over the processes and controls of portable physical assets (i.e. Body Worn Video, Airwave Radios, Vehicle Radios, Laptops) and vehicles, including the procurement, maintenance and replacement of these assets.

Your Strategic / Tactical Objective

OPFCC - Modern services that are fit for the future.

NCFRA - Making the best use of our resources.

Summary of our opinion

Moderate Opinion

See Appendix A1 for definitions



Summary of Recommendations

High Priority	-	Actions agreed by you	100%
Medium Priority	1	High Priority completion	N/A
Low Priority	3	Overall completion	November 2025

Summary of findings

Examples of good practice

- ✓ The Force keep up to date vehicle records, the fleet follows the vehicle maintenance schedule whilst the team works simultaneously to make sure that the lifecycle of the vehicle is maximised.
- ✓ Segregation of duties in the fleet procurement process.

Highest Priority Findings

- Reliance on spreadsheet for the Vehicle Maintenance and Records.
- Lack of Equipment Inventory Checks.

Key root causes

- Non-compliance with the guidance in the "Occupational Driving Policy".
- Barcodes on equipment may be rubbed off over time due to the nature of the job.
- Inventory checks may not be completed as the firefighters have had a call out.

03. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	AC	Assurance Level	Total	High	Medium	Low
Office of the Police, Fire and Crime Commissioner for Northamptonshire and Northamptonshire Police											
OPFCC Grants	10	10	Final Issued	Q1	13-May-24	Jul-24	Substantial	1	-	1	-
Medium Term Financial Planning	10	10	Final Issued	Q1	28-May-24	Oct-24	Substantial	-	-	-	-
Workforce Planning	10	10	ToR Agreed	Q2	09-Dec-24			-	-	-	-
Business Continuity Follow Up	5	5	In Planning	Q4	29-Jan-25			-	-	-	-
Wellbeing	10	10	In Planning	Q3	04-Feb-25			-	-	-	-
Procurement & Supply Chain	10	10	In Planning	Deferred from 23/24	06-Mar-25			-	-	-	-
IT Audit – IT Governance	15	15	In Planning	N/A	06-Jan-25			-	-	-	-
Joint Audits											
Asset Management	10	10	Final Issued	Q2	23-Jul-24	Dec-24	Moderate	4	-	1	3
Core Financials	30	30	Draft Issued	Q2	16-Sep-24			-	-	-	-
Estates Management	20	20	ToR Agreed	Q2	06-Jan-25			-	-	-	-
Governance	10	10	In Planning	Q4	03-Feb-25			-	-	-	-
Totals	140	140						5	-	2	3

03. Overview of Internal Audit Plan 2024/25 (Cont.)

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	AC	Assurance Level	Total	High	Medium	Low
Northamptonshire Commissioner Fire & Rescue Authority											
Safeguarding	10	10	Final Issued	Q1	18-Jul-24	Oct-24	Limited	7	1	5	1
Payroll	15	15	In Review	Q3	11-Nov-24			-	-	-	-
Data Quality	10	-		Q2	Deferred to 25/26			-	-	-	-
Succession Planning & Promotions	-	10	ToR Agreed	N/A	12-Dec-24						
Cyber Security	15	15	In Planning	N/A	06-Jan-25			-	-	-	-
Totals	50	50						7	1	5	1

04. Overview of Collaboration Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Collaboration Plan.

Review	Original Days	Revised Days	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
EMSOU Data Governance and Security	10	10	In Planning	06-Jan-25			-	-	-	-
EMSOU Wellbeing and EDI	10	10	In Planning	20-Jan-25			-	-	-	-
Totals	20	20					-	-	-	-

05. Key Performance Indicators 2024/25

Number	Indicator	Criteria	Performance
1	Annual report provided to the JIAC	As agreed with the Client Officer	July 2024
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	March 2024
3	Progress report to the JIAC	7 working days prior to meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of exit meeting	80% (4 / 5)
5	Issue of final report	Within 5 working days of agreement of responses	100% (4 / 4)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	78% (7 / 9)
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% (2 / 2)

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)
Office of the Police, Fire and Crime Commissioner for Northamptonshire and Northamptonshire Police										
OPFCC Grants	09-May-24	13-May-24	2	04-Jun-24	13-Jun-24	5	19-Jun-24	4	27-Jun-24	4
Medium Term Financial Planning	21-May-24	28-May-24	4	08-Jul-24	24-Jul-24	8	24-Jul-24	0	N/A	N/A
Workforce Planning	20-Nov-24	09-Dec-24	13							
Business Continuity Follow Up		29-Jan-25								
Wellbeing		04-Feb-25								
Procurement & Supply Chain		06-Mar-25								
IT Audit – IT Governance		06-Jan-25								
Joint Audits										
Asset Management	27-Jun-24	23-Jul-24	18	19-Aug-24	30-Aug-24	6	22-Oct-24	37	30-Oct-24	4
Core Financials	09-Aug-24	16-Sep-24	25	16-Oct-24	30-Oct-24	6				

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)
Joint Audits										
Estates Management	21-Aug-24	13-Jan-24	99							
Governance		03-Feb-25								
Northamptonshire Commissioner Fire and Rescue Authority										
Safeguarding	27-Jun-24	18-Jul-24	15	05-Aug-24	30-Aug-24	12	17-Sep-24	12	19-Sep-24	2
Payroll	24-Oct-24	11-Nov-24	12							
Succession Planning & Promotions	22-Nov-24	12-Dec-24	14							
Cyber Security		06-Jan-25								

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 – Detailed Findings

Joint Asset Management 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>The Force and the Service should ensure that regular equipment inventories are taken to ensure operational readiness, to ensure that all the necessary equipment is available and in proper working conditions in preparation for an emergency. We noted that the Force does not operate a system which allows it to check the equipment that 'belongs' in a vehicle. We reviewed the 'Occupational Driving Policy' and noted that it is the police officer's responsibility to ensure that the appropriate equipment is held in the vehicle, which should be checked daily. We noted that there is no auditable trail that can be evidenced to show that equipment checks are being completed.</p> <p>We reviewed a sample of 10 vehicles to ensure that the appropriate equipment was in the vehicle. We used the 'Vehicle Safety Inspection and Equipment Checklist', and matched this to the relevant department to ensure that the correct equipment is carried on the vehicle. We were not able to inspect four vehicles as the vehicles were out, however for the other six we noted that three vehicles did not have the correct equipment</p> <p>During our review of equipment management of the Service, we noted that barcodes for equipment are important in ensuring that the correct piece of equipment is checked out to the correct pump on the Redkite system. We identified that for five out of 57 pieces of equipment that was reviewed, there were no barcodes. After discussions with the firefighters, we noted that there is some difficulty in raising a defect in the Redkite system if there is no barcode on the equipment.</p> <p>We noted that the full inventory checks of the pump should be carried out on a weekly basis, however we identified that weekly checks had not been noted on Redkite for four pumps and we could not confirm that weekly checks had been completed.</p> <p>The Force should ensure that inventory checks are carried out daily (or as suggested in the policy) and that an auditable trail is kept to evidence that inventory checks are completed.</p> <p>The Service should ensure that all equipment is barcoded where appropriate to allow for effective and efficient inventory checks.</p>	Medium	<p>The organisations will need to implement a new system to support the ongoing management of the equipment within operational fleet. A project mandate shall now be submitted to support the commencement of a new programme of work to implement a new system. The timeline for delivery shall then be determined by the project portfolio capacity, the data cleansing and the procurement process.</p> <p><i>Leanne Hanson, Chief Asset Officer</i></p>	30 November 2025

Joint Asset Management 24-25 (Cont.)

We have also raised three Low priority recommendation as part of this audit:

- The Force and the Service should ensure that policy and procedural documents for Asset Management are updated and shared with the staff members, including the Service's Asset Management Guidance document.
- The Force should ensure that equipment testing is carried out where appropriate, and include guidance for officers within procedural documents, as well as keeping an audit trail of this.
- Once the Service has transitioned to TranMan system, it should implement a programme of training on how to utilise the TranMan system for operational asset management staff.

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Statement of Responsibility

We take responsibility to the Office of the Police , Fire & Crime Commissioner (“OPFCC”) for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority (“NCFRA”) and Northamptonshire 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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