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

Internal Audit Progress Report

Joint Independent Audit Committee – 01 October 2025

Date Prepared: September 2025

forvis mazars

Contents

01 Snapshot of Internal Audit Activity

02 Latest Reports Issued – Summary of Findings

03 Overview of Internal Audit Plan 2025/26

04 Overview of Collaboration Plan 2025/26

05 Key Performance Indicators 2024/25

06 Key Performance Indicators 2025/26

07 Definitions of Assurance Levels and Recommendation Priority Levels

A1 Latest Reports Issued – Detailed Findings

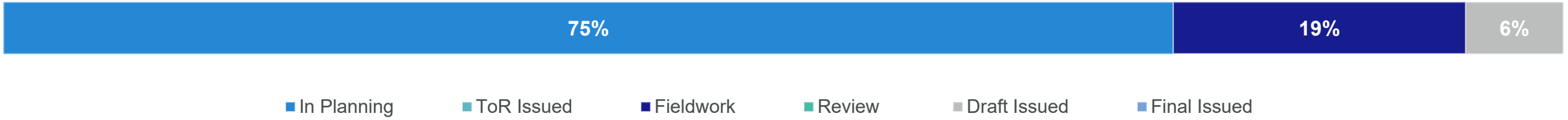
Disclaimer

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, 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. Snapshot of Internal Audit Activity

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



JIAC actions 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

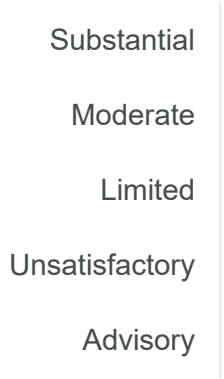
Key Updates

Since the last update regarding the 2024/25 plan provided to the committee, we have issued the final report for the Joint IT Governance, Joint Estates Management and Joint Governance audits.

Since we presented the 2025/26 plan to the committee, we have issued the draft report for the Accreditation Management audit and have started fieldwork for Seized Property and NCFRA Data Quality & Management Information audit. We continue to plan and scope the remainder of the 2025/26 audit plan.
An overview of the Internal Audit Plan can be found in **Section 3**.

Since the last update provided to the committee, we have issued the Terms of Reference for the ESMOUS POCA Income audit, although a new start date is being organised for this audit. We continue to plan and scope the remainder of the 2025/26 audit plan.
An overview of the Collaboration Audit Plan can be found in **Section 4**.

Assurance opinions to date



Recommendations to date

02. Latest Reports Issued – Summary of Findings

Joint IT Governance 2024/25

Your One Page Summary

Audit Objective: To assess whether the OPFCC, Force and NCFRA has in place adequate and appropriate policies, procedures, and controls to provide adequate governance of IT.

Audit rationale

Why the Audit is in Your 2024/25 Plan	Your Strategic Risk	Your Strategic / Tactical Objective
To provide assurance over the IT governance that supports the delivery of key front-line IT services.	ISD0019 – DD&T Resources	Digitally Enabling Our Workforce

Summary of our opinion

Moderate Opinion

See Appendix A1 for definitions

Summary of Recommendations

High (Priority 1)	-
Medium (Priority 2)	2
Low (Priority 3)	2

Actions agreed by you	100%
Overall completion	31/12/2025

Summary of findings

Examples of good practice

- ✓ A digital strategy has been developed with reference to the wider police / fire strategies.
- ✓ Digital, Data and Technology (DD&T) team governance boards have been established to oversee key operational areas.
- ✓ A risk register has been established and is regularly reviewed and updated.

Highest Priority Findings

- Resource acquisition and development for new projects is rarely coordinated between branches and occurs independently for Police, Fire and DD&T.
- A tailored cyber security policy has not been developed as instead reliance is placed on a generic 'UK Government Cyber Security Policy Framework'.

Key root causes

- Inconsistent communication to police / fire employees and management of the role and availability of DD&T.
- Policy and procedure documents have not been developed to include sector specific guidance or updated to reflect the on-the-ground experience of employees.

02. Latest Reports Issued – Summary of Findings

Joint Estates Management 2024/25

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the controls in place regarding the management of estates for both Force & NCFRA.

Audit rationale

Why the Audit is in Your 2024/25 Plan

There have been multiple national risks regarding estates over the last few years and following the Estates Master Plan, the audit will look to provide assurance over the control framework for Estates, including the inspection and survey of buildings for Reinforced Autoclaved Aerated Concrete (RAAC).

Your Strategic / Tactical Objective

OPFCC – Effective and efficient response.

Summary of our opinion

Moderate Opinion
See Appendix A1 for definitions

Summary of Recommendations

High Priority	-
Medium Priority	1
Low Priority	-

Actions agreed by you	100%
High Priority completion	N/A
Overall completion	January 2026

Summary of findings

Examples of good practice

- ✓ The Force and NCFRA have a joint Estates Strategy 2023-2028 in place, which clearly outlines an organisational overview, planned works and summaries of both the Force and Fire's estate.
- ✓ Audit confirmed for a sample of 10 buildings (five from the Force and five from NCFRA's estate) that a Reinforced Autoclaved Aerated Concrete (RAAC) Survey had been completed confirming no RAAC was present

Highest Priority Findings

- Sample testing of buildings from both the Force and NCFRA's estate highlighted that stock condition surveys have either not been completed at all or on a regular basis.

Key root causes

- Register of buildings listing the date of the most recent stock condition survey is not maintained / lack of oversight.

02. Latest Reports Issued – Summary of Findings

Joint Governance 2024/25

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the control framework in respect of governance across the OPFCC, Force and NFCRA.

Audit rationale

Why the Audit is in Your 2024/25 Plan

A new Corporate Governance Framework is in place for the OPFCC, Force and NCFRA.

Your Strategic / Tactical Objective

Modern services that are fit for the future.

Summary of our opinion

Moderate Opinion

See Appendix A1 for definitions

Summary of Recommendations

High (Priority 1)	-
Medium (Priority 2)	1
Low (Priority 3)	2

Actions agreed by you	100%
High Priority completion	N/A
Overall completion	October 2025

Summary of findings

Examples of good practice

- ✓ A Joint Code of Corporate Governance (March 2025) is in place, published on the OPFCC website, and supported by the Scheme of Consent and Delegation and Financial Regulations.
- ✓ The Joint Independent Audit Committee (JIAC) meets quarterly in line with its Terms of Reference.
- ✓ We reviewed a sample of 15 decisions and found that appropriate supporting documentation was available for review.

Highest Priority Findings

- NCFRA Chief Fire Officer's expenses are not published online.
- Policies and Procedures require review at the OPFCC and Force.
- Externally published Gifts and Hospitality Registers need to be updated at the OPFCC, Force, and NCFRA.

Key root causes

- Lack of knowledge into the requirements to publish Chief Fire Officer expenses details.
- Lack of formal monitoring procedures for policies and procedures.
- Consideration not given to externally published Gift and Hospitality Registers, following internal updates.
- Lack of robust and formal timelines for updating externally published Gift and Hospitality Registers.

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	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
Office of the Police, Fire & Crime Commissioner for Northamptonshire and Northamptonshire Police											
Accreditation Management	15	15	Draft	Q1	28-May-25			-	-	-	-
Seized Property	10	10	Fieldwork	Q2	26-Aug-25			-	-	-	-
IT - Legacy Systems	10	10	Planning	Q3	03-Nov-25			-	-	-	-
Investigations	10	10	Planning	Q3	07-Nov-25			-	-	-	-
Wellbeing	10	10	Planning	Q3	01-Dec-25			-	-	-	-
Control Room / First Contact	10	10	Planning	Q3	08-Dec-25			-	-	-	-
Misconduct Hearings	10	10	Planning	Q4	12-Jan-26			-	-	-	-
Digital Forensics	10	10	Planning	Q4	22-Jan-26			-	-	-	-
Joint Audits											
Fleet Management	14	14	Fieldwork	Q1	02-Jun-25			-	-	-	-
Core Financials	30	30	Planning	Q2	10-Nov-25			-	-	-	-
IT - Cyber Security	20	20	Planning	Q4	05-Jan-26			-	-	-	-
Totals	**117**	**117**					**Totals**	**-**	**-**	**-**	**-**

03. Overview of Internal Audit Plan 2025/26 (Cont.)

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

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
Northamptonshire Commissioner Fire & Rescue Authority											
Data Quality / Management Information	10	10	Fieldwork	Q1	21-Jul-25			-	-	-	-
Grievance Policy	10	10	Planning	Q3	13-Oct-25			-	-	-	-
Prevention	10	10	Planning	Q3	20-Nov-25			-	-	-	-
Workforce Plan	10	10	Planning	Q2	07-Apr-26			-	-	-	-
Specialist - Your Future Service	10	10	Planning	Q4	TBC			-	-	-	-
Totals	**35**	**35**					**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	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
EMSOU POCA Income	10	10	ToR Issued	Q2	18-Sep-25			-	-	-	-
EMSOU Forensics Accreditation	10	10	Planning	Q3	15-Oct-25			-	-	-	-
Totals	**20**	**20**					**Totals**	**-**	**-**	**-**	**-**

05. Key Performance Indicators 2024/25

We monitor key areas of performance and delivery in line with the KPIs/Service Levels set out in our contract with the Office of the Police, Fire & Crime Commissioner for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority and Northamptonshire Police. Latest summary figures have been set out below:

KPI	KPI/SLA description	Criteria	Previous Score
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	54% (7 / 13)
5	Issue of final report	Within 5 working days of agreement of responses	77% (10 / 13)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	69% (9 / 13)
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% (5 / 5)

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	24-Jul-24	0
Workforce Planning	20-Nov-24	09-Dec-24	13	20-Dec-24	05-Feb-25	15	25-Feb-25	14	27-Feb-25	2
Business Continuity & Emergency Planning Follow Up	12-Mar-25	19-Mar-25	5	10-Apr-25	01-May-25	9	28-May-25	17	29-May-25	1
Procurement & Supply Chain	12-Mar-25	24-Mar-25	8	22-Apr-25	23-May-25	14	13-Jun-25	14	18-Jun-25	2
Wellbeing	Deferred to 2025/26									
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	22-Nov-24	17	27-Nov-24	2
IT - IT Governance	31-Oct-24	06-Jan-25	44	10-Apr-25	09-Jun-25	24	22-Jul-25	31	29-Jul-25	3
Estates Management	21-Aug-24	29-Jan-25	111	06-Jun-25	26-Jun-25	9	06-Aug-25	29	22-Aug-25	7
Governance	23-Jan-25	31-Mar-25	47	02-May-25	07-May-25	2	20-Jun-25	31	03-Jul-25	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)
Northamptonshire Commissioner Fire & 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	22-Nov-24	18-Dec-24	11	29-Jan-25	27	20-Feb-25	10
Succession Planning and Promotions	28-Nov-24	12-Dec-24	10	09-Jan-25	20-Mar-25	30	18-Jun-25	60	26-Jun-25	4
Data Quality	Deferred to 2025/26									

06. Key Performance Indicators 2025/26

We monitor key areas of performance and delivery in line with the KPIs/Service Levels set out in our contract with the Office of the Police, Fire & Crime Commissioner for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority and Northamptonshire Police. Latest summary figures have been set out below:

KPI	KPI/SLA description	Criteria	Previous Score
1	Annual report provided to the JIAC	As agreed with the Client Officer	July 2025
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	March 2025
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	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	50% (2 / 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	-

06. 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)
Office of the Police, Fire and Crime Commissioner for Northamptonshire and Northamptonshire Police										
Accreditation Management	16-May-25	28-May-25	7	01-Aug-25	11-Sep-25	18				
Seized Property	17-Jul-25	26-Aug-25	27							
IT - Legacy Systems		03-Nov-25								
Investigations		07-Nov-25								
Control Room / First Contact		08-Dec-25								
Misconduct Hearings		12-Jan-26								
Digital Forensics		22-Jan-26								
Wellbeing		16-Mar-26								
Joint Audits										
Fleet Management	16-May-25	02-Jun-25	10							
Core Financials		10-Nov-26								
IT - Cyber Security		05-Jan-26								

06. 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)
Northamptonshire Commissioner Fire & Rescue Authority										
Data Quality / Management Information	17-Jul-25	29-Jul-25	8							
Grievance Policy		13-Oct-25								
Prevention		20-Nov-25								
Workforce Plan		07-Apr-26								
Specialist - Your Future Service										

07. 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 IT Governance 2024/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	Organisations that work in fields such as policing which necessitate a reduced risk tolerance in the realm of cyber security should have a formal cyber security policy. This policy should highlight the additional considerations which must be made to accommodate these enhanced security requirements. The OPFCC, Force and NCFRA utilise the generic "UK Government Cyber Security Policy Framework" in place of a bespoke cyber security policy. This document outlines the basic objectives of cyber security but does not provide either specific standards and requirements for establishing a suitable cyber security presence or contain any reference to the unique requirements (such as enhanced data privacy) inherent to the public safety sector. **The OPFCC, Force and NCFRA should develop a bespoke cyber security policy document, and related standards/procedures outlining the specific requirements and expectations for its cyber security posture, with consideration for the additional requirements necessary for policing/fire organisations. This document should include an overview of the key controls that should be put in place to achieve the overall objective of the cyber security policy.**	Medium	This recommendation is currently being addressed and is effectively monitored through the SyAp framework under Action A1016. The Digital Security Architect is responsible for drafting the policy, with overall accountability assigned to EA. A draft of the Cyber Security Policy is anticipated by early August. While we appreciate the recommendation, we believe the existing framework is already managing this action appropriately. *Roy Cowper – Enterprise Architect*	31 August 2025
2	Organisations composed of multiple departments should ensure that project resource allocation is carried out through a unified mechanism across all departments. In addition, whenever possible the development of these projects should be carried out according to a unified project development framework to facilitate the inclusion of resources from across the organisation. IT Projects within the OPFCC, Force and NCFRA are often conducted entirely by the police or fire departments without input from DD&T. Where collaboration between departments does occur, each department maintains different ways of working and project methodologies. While a unified project framework guidance document does exist to align these ways of working, IA were informed by Individuals within DD&T that this is often viewed as too complicated and unwieldy to be regularly utilised and is thus often ignored.	Medium	We accept this recommendation but clarify that it pertains specifically to all digital projects across both organisations and for organisational change projects within Police; as these fall within the DDaT remit and are intrinsically linked to Project Framework. The adoption process is accurately aligned with requirements and monitored effectively within DDaT Transformation and Change. Training and governance are also reinforced through monthly reports submitted to the CDO board and organisational change board; offering detailed guidance on implementation of the framework and providing a clear avenue for escalation of concerns. We will commit to developing formal guidance documentation as well as formally articulating the governance framework. *Andrew Jones - Head of Transformation and Change (DD&T)*	01 October 2025

Joint IT Governance 2024/25

Ref	Recommendation	Priority	Management Comments	Due Date
2	**1. The OPFCC, Force and NCFRA should explore and implement solutions to facilitate the organisation-wide adoption of the Project Framework Guidance methodology.** **This might include the development of a condensed guidance document to outline the basic principles of the methodology as well as the provision of training to staff across the organisation in the proper implementation of this framework.** **2. Responsibility over the governance of resources for joint projects should be delegated to one of the existing joint organisational committees.**	Medium		01 October 2025

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

- The OPFCC, Force and NCFRA should formally document and communicate any connections that exist in the objectives or decision-making responsibilities between governance bodies across the organisation. This document should be employed to inform DD&T of which boards within the police and fire governance structures would most benefit from additional direct communication links.
- The OPFCC, Force and NCFRA should create and implement a data quality policy, detailing the organisation's requirements for data input, storage and analysis.

Joint Estates Management 2024/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	A stock condition survey is a detailed visual inspection of a property, whereby a qualified surveyor assesses the age and condition of a building to help identify potential hazards and inform repair and maintenance programmes. The Force and NCFRA outsource completion of their condition surveys to Gleeds. Whilst there isn't a legal requirement for the Force and NCFRA to have surveys completed regularly, we noted through discussions with the Joint Property Operations Manager that they aim to have them completed every five years, which is in line with best practice across the sector. We selected a sample of 10 properties, five from the Force's estate and five from NCFRA's, and sought to confirm a stock condition survey was completed within the last five years. We noted the following exceptions: - Two properties had not had a stock condition survey completed (St James Box from the Force's estate and Chelveston Training Station from NCFRA's estate). - Two properties had a stock condition survey completed over five years ago (Daventry Police Station and Force HQ – HR Block both from the Force's estate had surveys last completed in 2018). **1. The Force and NCFRA should engage a provider to conduct stock condition surveys for all outstanding properties as soon as possible where one hasn't been conducted within the last 5 years, including properties occupied within the last 5 years.** **2. The Force and NCFRA should introduce a centralised register recording all buildings within their estate and the date the most recent stock condition survey was completed.** **3. A control should be introduced to allow for the timely identification for buildings that are due a stock condition survey after five years.**	Medium	1. The Force and NCFRA shall assess the most suitable provider subject to compliance with Procurement Act 2023, to undertake a conditions survey programme for all outstanding properties within the identified perimeters. The prioritisation of these shall be aligned to the Estates Strategy, once agreed and finalised. 2. The Force and NCFRA shall seek to create an interim measure for this, as the delivery of a software solution is currently being aligned across the organisational priorities. 3. As set out in 1&2 above the control to identify shall be aligned and implemented on an interim measure whilst a software solution is awaited. *Leanne Hanson, Chief Assets Officer*	30 January 2026

Joint Governance 2024/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	The Information Commissioner's Office (ICO) definition document for joint or combined authorities and boards in part II of schedule I of the Freedom of Information Act1 sets out the kinds of information that the ICO expects authorities, including the fire and rescue authorities and joint or combined authorities, to provide in order to the meet commitments under the model publication scheme. The document states that for members and senior officers the authority should "provide details of the allowances and expenses that can be claimed or incurred" and "include the total of the expenses paid to individual senior staff and authority members". We reviewed the OPFCC and NCFRA websites and found that the Chief Fire Officer's expenses are not published online. The Governance and Accountability Manager advised that NCFRA were unaware of the requirements to publish such information. **NCFRA should publish the Chief Fire Officer expenses details online on a regular basis.** **As part of this, the NCFRA should establish a clear process to enable regular, accurate, and timely publishing of Chief Fire Officer expenses details.**	Medium	Arrangements have been put into place that will ensure that with immediate effect the CFO expenses will be published on the Fire and Rescue website on a monthly basis. This is in line with the process followed for PFCC and Chief Constable. This information will be uploaded by Finance team as processed. *Paul Fell - Director of Delivery, OPFCC and Don Crook – NFRS*	30 August 2025

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

- The OPFCC should review all policies and procedures that are past their review date. Once completed, the updated policies and procedures should be published on the OPFCC's website, in accordance with relevant guidelines, and communicated to all relevant staff.

  As part of the OPFCC's review into its policies and procedures, it should ensure all policies and procedures have a clearly stated and documented review frequency in place.

  The OPFCC should develop and implement a procedure to monitor policies and procedures overdue for review on a periodic basis, such as through a monitoring spreadsheet.

  The Force should review and update its Social Media Policy. Once completed, the updated Policy should be published on the Force's website in accordance with its own guidelines.
- The OPFCC should update the publicly available Gifts and Hospitality Register and regularly ensure it is in line with the internal version. To support this, it should implement a formal and clearly defined timeline, in its Gifts and Hospitality Policy and Procedure, for updating the external Register.

  NCFRA should update the publicly available Gifts and Hospitality Register and regularly ensure it is in line with the internal version. To support this, it should implement a formal timeline for updating the external Register.

  The Force should consider implementing a more regular update of its external Register to ensure more timely, accurate, and transparency in externally recorded gift and hospitality information.

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Statement of Responsibility

We take responsibility to the Office of the Police, Fire and 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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