



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 – 04 March 2026

Date Prepared: February 2026

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 2025/26
- 06** Definitions of Assurance Levels and Recommendation Priority Levels
- A1** Latest Reports Issued – Detailed Findings
- A2** Thought Leadership and Sector Reporting

Disclaimer

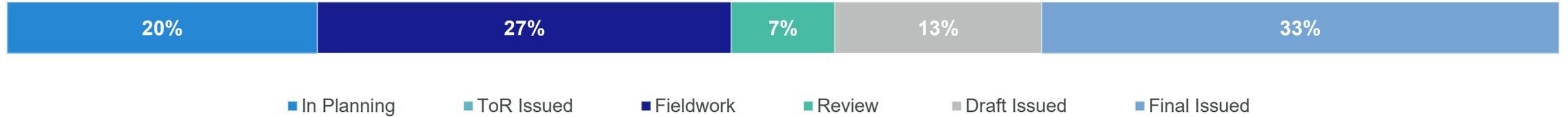
This report (“Report”) was prepared by Forvis Mazars LLP at the request of the Office of the Police , Fire & Crime Commissioner (“OPFCC”) for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority (“NCFRA”) and Northamptonshire Police (“Force”) and terms for the preparation and scope 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

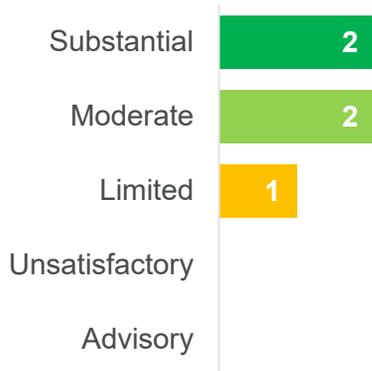
On Track

Key Updates

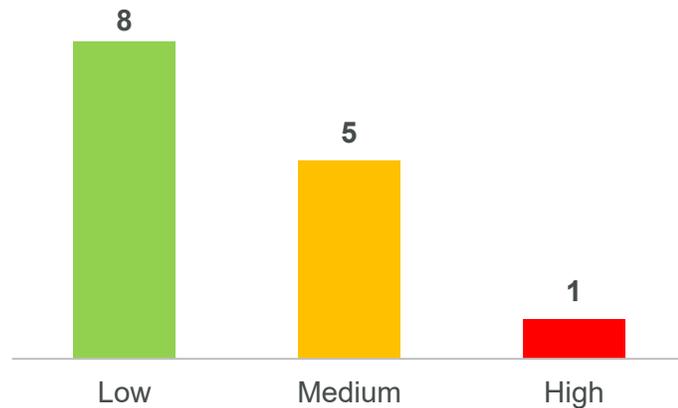
Since the last update provided to the committee, we have issued the final report for the Control Room / First Contact audit. The draft report has been issued for the NCFRA Prevention and Joint Core Financials audits. Fieldwork has concluded for the FOI/SAR audit and is ongoing for the IT - Legacy Systems, Digital Forensics, Joint IT - Cyber Security and NCFRA Workforce Plan audits. 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 draft report for the ESMOU POCA Income audit and we have issued the ToR for the EMSOU Forensics Accreditation audit. 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

Control Room / First Contact 2025/26

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the control framework for Control Room & First Contact (FCR).

Audit rationale

Why the Audit is in Your 2025/26 Plan

The Force's previous PEEL inspection included a "Requires Improvement" grade for Responding to Public. This was broadly due to delays in taking calls and delays in attending calls. Additional concerns were raised regarding a high abandonment rate for 101 calls and delays in updating callers and victims of crime.

Your Strategic Risk

CRR0069 – Grade 1 Incident Volume.

Your Strategic Objective

Effective and Efficient Response.

Summary of our opinion

Substantial Opinion
See Appendix A1 for definitions



Summary of Recommendations

High (Priority 1)	-	Actions agreed by you	N/A
Medium (Priority 2)	-	High Priority completion	N/A
Low (Priority 3)	-	Overall completion	N/A

Summary of findings

Examples of good practice

- ✓ The Force has put in place initiatives, such as live chat and callbacks, to reduce demand on its services.
- ✓ From our review of the last three quarterly reports we confirmed that the Force performs quality assurance for a sample of incidents reported to the FCR and discusses the results with the FCR team.
- ✓ The Force has put in place initiatives, such as neighbourhood policing and OP Alloy¹, to reduce the need for deployment of officers and improve response to the public.
- ✓ From review of agendas, meeting minutes and performance packs, we confirmed that the Force reports FCR performance bimonthly to the FCR and Custody Senior Leadership Team (SLT).
- ✓ For a sample of 10 incidents we confirmed a THRIVE² risk assessment was completed.
- ✓ The Force has a Crime Safety Advice Crib sheet which call handlers can use to provide general advice, where relevant.

¹ OP Alloy provides the provision of at least one mental health trained nurse within the FCR.

² THRIVE is a risk assessment model used by police forces in the UK to evaluate and prioritise incidents and stands for Threat, Harm, Risk, Investigation, Vulnerability, Engagement.

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	Final	Q1	27-May-25	Dec-25	Limited	4	1	1	2
Seized Property	10	10	Final	Q2	26-Aug-25	Dec-25	Substantial	2	-	-	2
IT - Legacy Systems	10	10	Fieldwork	Q3	24-Nov-25			-	-	-	-
Control Room / First Contact	10	10	Final	Q3	08-Dec-25	Mar-26	Substantial	-	-	-	-
FOI / SAR	10	10	In Review	Q4	12-Jan-26			-	-	-	-
Digital Forensics	10	10	Fieldwork	Q4	22-Jan-26			-	-	-	-
Misconduct Hearings	10	10	Planning	Q3	08-Apr-26			-	-	-	-
Joint Audits											
Fleet Management	14	14	Final	Q1	02-Jun-25	Dec-25	Moderate	4	-	2	2
Core Financials	30	20	Draft	Q2	25-Nov-25			-	-	-	-
IT - Cyber Security	20	20	Fieldwork	Q4	12-Jan-26			-	-	-	-
Totals	139	129					Totals	10	1	3	6

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	Final	Q1	29-Jul-25	Dec-25	Moderate	4	-	2	2
Prevention	10	10	Draft	Q3	10-Nov-25			-	-	-	-
Grievance Policy	10	0	Audit replaced with Disciplinary Process & Management								
Workforce Plan	10	10	Fieldwork	Q2	26-Jan-26			-	-	-	-
Disciplinary Process & Management	0	10	Planning	-	07-Apr-26						
Specialist - Your Future Service	10	0	Audit replaced with Project Management								
Project Management	0	10	Planning	Q4	20-Apr-26			-	-	-	-
Totals	50	50					Totals	4	-	2	2

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	Draft	Q2	18-Sep-25			-	-	-	-
EMSOU Forensics Accreditation	10	10	ToR Issued	Q3	09-Mar-26			-	-	-	-
Totals	20	20					Totals	-	-	-	-

05. 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	86% (6 / 7)
5	Issue of final report	Within 5 working days of agreement of responses	100% (5 / 5)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	58% (7 / 12)
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% (1 / 1)

05. 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	27-May-25	6	01-Aug-25	11-Sep-25	18	20-Nov-25	50	21-Nov-25	0
Seized Property	17-Jul-25	26-Aug-25	27	09-Sep-25	30-Sep-25	9	16-Oct-25	12	24-Oct-25	3
IT - Legacy Systems	21-Oct-25	24-Nov-25	24							
Control Room / First Contact	21-Nov-25	08-Dec-25	11	29-Jan-26	30-Jan-26	0	17-Feb-26	12	17-Feb-26	0
FOI / SAR	17-Dec-25	12-Jan-26	15							
Digital Forensics	12-Jan-26	22-Jan-26	8							
Misconduct Hearings		08-Apr-26								
Joint Audits										
Fleet Management	16-May-25	02-Jun-25	10	08-Sep-25	30-Sep-25	10	23-Oct-25	17	30-Oct-25	3
Core Financials	30-Oct-25	10-Nov-25	18	02-Jan-26	16-Jan-26	6				
IT - Cyber Governance	21-Oct-25	12-Jan-26	56							

05. 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	27-Oct-25	30-Oct-25	3	12-Nov-25	9	21-Nov-25	4
Prevention	04-Nov-25	10-Nov-25	4	18-Dec-25	14-Jan-26	6				
Grievance Policy	Audit replaced with Disciplinary Process & Management									
Workforce Plan	13-Jan-26	26-Jan-26	9							
Disciplinary Process & Management		07-Apr-26								
Specialist - Your Future Service		20-Apr-26								

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

Control Room / First Contact 2025/26

We have identified no areas where there is scope to improve the control environment.

A2

Thought Leadership and Sector Reporting

Annual Local Government Risk Report 2026



Local government is operating in one of the most challenging environments in decades. Financial pressures, structural reforms, rising service demands, and technological disruption have converged to create unprecedented complexity. Added to this the surge in temporary accommodation costs, SEND deficits, and the rapid adoption of AI - all of which are making the risk landscape evolve faster than ever.

Internal audit must step up as a strategic partner instead of just a compliance checkpoint. That means embedding foresight into governance, providing real-time assurance during transformation, and using data analytics to spot early warning signs.

Find out more and read our report by following the link - [Annual Local Government Risk Report 2026 - Forvis Mazars](#)

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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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