



Police, Fire & Crime Commissioner for Northamptonshire and Northamptonshire Police

Joint Independent Audit Committee

Draft Internal Audit Annual Report 2025/26

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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 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 Office of the Police, Fire & Crime Commissioner (OPFCC) for Northamptonshire & Northamptonshire Police (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, Fire & Crime Commissioner (OPFCC) for Northamptonshire & Northamptonshire Police (Force). This report summarises the internal audit work undertaken by Forvis Mazars in 2025/26, the scope and outcome of work completed, and incorporates our annual statement on internal controls assurance.

The OPFCC and Force retained a full scope internal audit service for 2025/26 which, based on the work we have undertaken, enabled us to provide the enclosed Annual Conclusion on the OPFCC and Force arrangements for risk management, control and governance

The report should be considered confidential to the OPFCC 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 Independent Audit Committee (JIAC), with an independent and objective conclusion 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 conclusion forms part of the framework of assurances that is received by the OPFCC and Force. Our professional responsibilities as internal auditors are set out within the Internal Audit Charter which establishes our purpose, authority, responsibility, independence and scope, in accordance with the Global Internal Audit Standards (GIAS).

Responsibility for a sound system of internal control rests with management 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 JIAC during the course of the year.

Performance against the Internal Audit Plan

The Plan for 2025/26 was considered by the JIAC on 19th March 2025. In total the plan was for 142 days, including 20 days of Audit Management and 5 days for Collaboration audits.

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 is reviewed and changes therefore may occur during the year.

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 JIAC 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 JIAC.

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

Acknowledgements

We are grateful to all members of the JIAC, the officers of the OPFCC, the Chief Finance Officers of both the Force and the OPFCC and other staff throughout Northamptonshire 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.

02 Annual Conclusion

Our conclusion

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

This conclusion 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 and detailed in our individual reports.

These matters have been discussed with management, to whom we have made recommendations, four of which are categorised as 'High'. All of these have been, or are in the process of being addressed, as detailed in our individual reports.

A 'Substantial' assurance level was provided for two internal audits; a 'Moderate' assurance level for five audits, and a 'Limited' assurance for three audits.

Scope of Conclusion

In giving our internal audit conclusion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the OPFCC 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 conclusion, 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 been accepted by Management and the consequent risks;
- The extent to which recommendations raised previously, and accepted, have been implemented – as reported at JIAC meetings;
- The effects of any material changes in the OPFCC and Force's objectives or activities;
- Matters arising from previous reports to the OPFCC and Force;
- 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 the OPFCC and Force; and
- The proportion of the OPFCC and Force's internal audit needs 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 OPFCC and Force. Our opinion solely relies on the work we have performed and the results of the controls testing we have undertaken.

03 Internal Audit Work Undertaken in 2025/26

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

Audit area	Assurance level	Recommendations				Accepted	Not accepted
		High (Priority 1)	Medium (Priority 2)	Low (Priority 3)	Total		
Control Room / First Contact	Substantial	-	-	-	-	-	-
Seized Property	Substantial	-	-	2	2	2	-
Digital Forensics	Moderate	-	3	2	5	5	-
Fleet Management (Joint with NCFRA)	Moderate	-	2	2	4	4	-
Core Financials (Joint with NCFRA)	Moderate	-	3	3	6	6	
IT Legacy Systems	Moderate	-	1	1	2	2	-
Misconduct Hearings (Draft)	Moderate	-	3	1	4		
Accreditation Management	Limited	1	1	2	4	4	
FOI / SAR – Contempt of Court	Limited	1	3	3	7	7	
Cyber Security (Joint with NCFRA) (Draft)	Limited	2	1	1	4		
Total		4	17	17	38	19	-

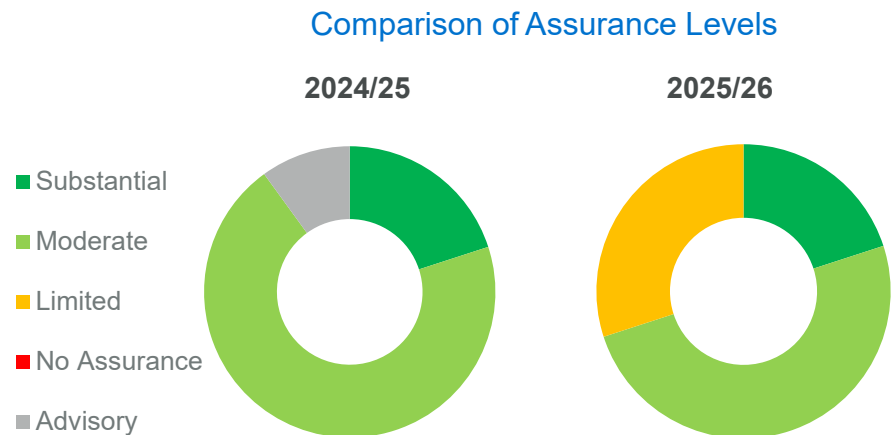
04 Internal Audit Plan 2025/26 vs Budget

The Internal Audit Plan for 2025/26 was for a total of 142 days. During the year, the Investigations audit was carried forward into 2026/27 the Wellbeing audit was replaced by the FOI / SAR – Contempt of Court review.

Audit area	Planned days	Actual Days	Difference	Status
Joint Core Financials	15	13	-2	Final Report
Seized Property	10	10	-	Final Report
Misconduct Hearings	10	10	-	Draft Report
Digital Forensics	10	10	-	Final Report
Accreditation Management	15	15	-	Final Report
Investigations	10	0	-10	Deferred to 2026/27 plan
Joint Fleet Management	7	7	-	Final Report
Control Room / First Contact	10	10	-	Final Report
Wellbeing	10	0	-10	Replaced with FOI /SAR
FOI / SAR – Contempt of Court	0	10	+10	Final Report
IT Audit – Legacy Systems	10	10	-	Final Report
Joint IT Audit – Cyber Security	10	10	-	Draft Report
Collaboration	5	5	-	Fully Utilised
Management	20	20	-	Fully Utilised
Total	142	130	-12	

05 Benchmarking

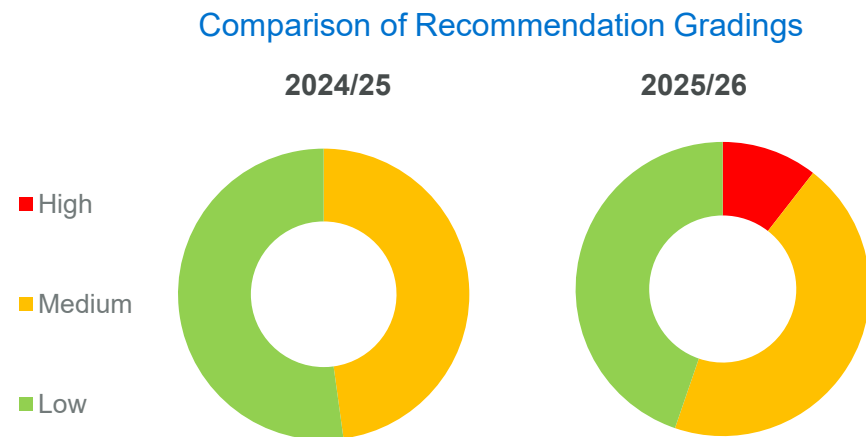
This section compares the Assurance Levels (where given) and categorisation of recommendations made at the OPCC and Force.



In 2024/2025, there were ten audits completed. Two received ‘Substantial’ assurance, seven received a ‘Moderate’ assurance and one was an advisory audit.

Of the ten audits conducted in 2025/26, two received ‘Substantial’ assurance, five received a ‘Moderate’ assurance and three received a ‘Limited’ opinion.

It should be noted though 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.



The total number of recommendations made in 2024/25 was 23, which was a slight reduction in recommendations from 2023/24 where 41 recommendations were raised.

The total number of recommendations made in 2025/26 was 38. There have been four High priority recommendations raised this year.

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

06 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 Northamptonshire OPFCC and Force 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 professional standard for internal audit which is governed by the International Professional Practices Framework (IPPF) which includes the Global Internal Audit Standards (GIAS) established by the Institute of Internal Auditors (IIA), alongside the CIPFA Application Note: Global Internal Audit Standards in the UK Public Sector

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 JIAC We have reported all KPI data in our JIAC progress reports.

Regular discussions on progress against the Audit Plan have taken place with the OPFCC and Force Chief Finance Officers.



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.

07 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 Global Internal Audit Standards (GIAS) and the CIFPA Application Note: Global Internal Audit Standards in the UK Public Sector.

Our quality assurance and quality control requirements are consistent with the GIAS. 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 GIAS.

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

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.

Our Internal Annual Assessment of Conformance with the Global Internal Audit Standards in the UK Public Sector resulted in 'generally conforms' with minor deviations in the areas of the 2025-26 internal audit strategy and co-ordination with external assurance providers other than External Audit. The 2026-27 internal audit strategy was updated to correct this deviation, and we have reflected in the Internal Audit Charter that co-ordination with external assurance providers is not always possible.

External quality assessment (EQA)

As noted above, we can confirm that our internal audit work is undertaken in line with the IPPF and GIAS. 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 Conclusion

For annual conclusions 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, Fire & Crime Commissioner (OPFCC) for Northamptonshire & 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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