



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 – 07 October 2026

Date Prepared: September 2026

# Contents

- 01 Snapshot of Internal Audit Activity 2025/26
- 02 Latest Reports Issued – Summary of Findings
- 03 Key Performance Indicators 2025/26
- 04 Snapshot of Internal Audit Activity 2026/27
- 05 Overview of Internal Audit Plan 2026/27
- 06 Overview of Collaboration Plan 2026/27
- 07 Key Performance Indicators 2026/27
- 08 Definitions of Assurance Levels and Recommendation Priority Levels
- A1 Latest Reports Issued – Detailed Findings
- A2 Thought Leadership & Sector Reporting

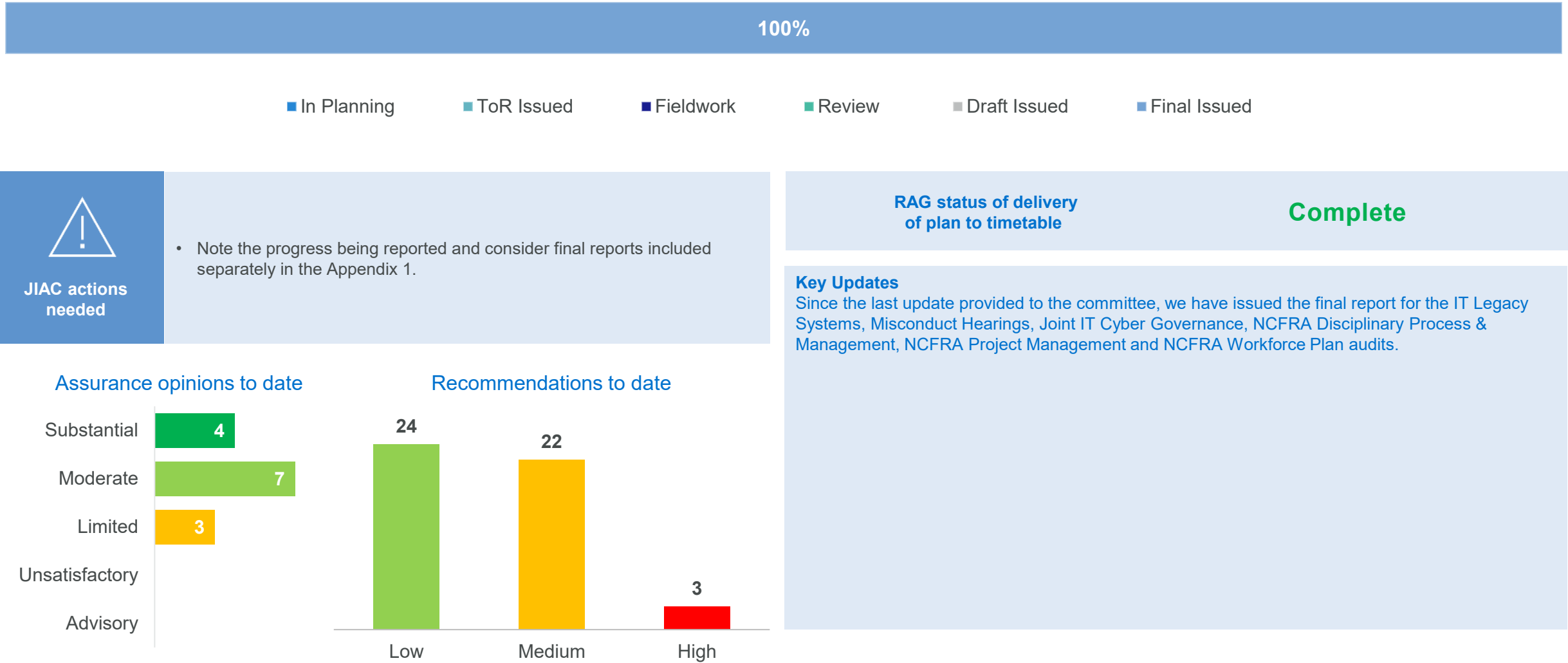
**Disclaimer**  
This report (“Report”) was prepared by Forvis Mazars LLP at the request of the Office of the Police, Fire & Crime Commissioner (“OPFCC”) for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority (“NCFRA”) and Northamptonshire Police (“Force”) and terms for the preparation 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 the Northamptonshire 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 2025/26

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



# 02. Latest Reports Issued – Summary of Findings

## IT Legacy Systems 2025/26

### Your One Page Summary

**Audit Objective:** Assess the design and effectiveness of the control framework for managing IT legacy systems.

| Audit rationale                                                                   |  |                            |   |                                              |            |
|-----------------------------------------------------------------------------------|--|----------------------------|---|----------------------------------------------|------------|
| Why the Audit is in Your 2025/26 Plan                                             |  | Your Strategic Risk        |   | Your Strategic / Tactical Objective          |            |
| To provide assurance over the management of risks arising from legacy IT systems. |  | CRR0060 – Cyber Security   |   | Modern services that are fit for the future. |            |
| Summary of our opinion                                                            |  |                            |   |                                              |            |
| <div>Moderate Opinion</div> <div>See Appendix A1 for definitions</div>            |  | Summary of Recommendations |   |                                              |            |
|                                                                                   |  | High (Priority 1)          | - | Actions agreed by you                        | 100%       |
|                                                                                   |  | Medium (Priority 2)        | 1 | High Priority completion                     | N/A        |
|                                                                                   |  | Low (Priority 3)           | 1 | Overall completion                           | March 2027 |
|                                                                                   |  | Summary of findings        |   |                                              |            |

| Examples of good practice                                                                                                                                                                                                                                                                                                                                                                                                        | Highest Priority Findings                                                                                                                                                                                                                                                          | Key root causes                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>✓ Architectural roadmaps have been developed, regularly reviewed by the Architectural Review Board.</li><li>✓ Risks associated with legacy IT systems have been documented and suitable mitigating controls have been designed and implemented.</li><li>✓ Risk management and risk appetite guidance has been developed to assist in the risk mitigation / acceptance processes.</li></ul> | <ul style="list-style-type: none"><li>• Inconsistent asset-identification system (no specified pattern behind the labelling of assets).</li><li>• Expected standards for regular communication with third-party suppliers according to supplier priority not documented.</li></ul> | <ul style="list-style-type: none"><li>• Formalised policies have not been developed to govern relevant processes and thus their conduct has not been standardised.</li><li>• Current processes were deemed suitable to mitigate their associated risks.</li></ul> |

## 02. Latest Reports Issued – Summary of Findings

### Misconduct Hearings 2025/26

#### Your One Page Summary

**Audit Objective:** To assess the design and effectiveness of the control framework for Misconduct Hearings.

##### Audit rationale

##### Why the Audit is in Your 2025/26 Plan

Following a change in regulations regarding the chair of a Misconduct Hearing no longer needing to be a Legally Qualified Chair, we reviewed the control framework regarding misconduct hearings.

##### Your Strategic Risk

CRR0044 – PSD Misconduct Hearings

##### Your Strategic Objective

Modern Services that are Fit for the Future

##### Summary of our opinion

##### Moderate Opinion

See Appendix A1 for definitions

X

##### Summary of Recommendations

##### High (Priority 1)

-

##### Medium (Priority 2)

3

##### Low (Priority 3)

1

##### Actions agreed by you

100%

##### High Priority completion

N/A

##### Overall completion

September 2026

##### Summary of findings

##### Examples of good practice

- ✓ We reviewed a sample of five hearings from the Professional Standard Department (PSD) Misconduct Transparency data, and we were able to confirm that:
  - The Chair was informed that Regulation 30 had been served.
  - The Force had considered the need for a pre-hearing.
  - Where a pre-hearing was required (three out of five cases), it was held within 15 days of the Regulation 32 bundle, and a summary of key matters was issued within five days.

##### Highest Priority Findings

- The Force is not monitoring compliance with timescales set out in the Police (Conduct) Regulations.
- Delays in serving the Hearing Bundle to the Chair and the Legally Qualified Person (LQP).
- Availability for the LQP is not considered by the PSD.

##### Key root causes (please refer to Section 02)

- No functioning performance data system or formal reporting mechanism in place.
- Team workload and delays caused by the lawyers.
- Lack of clarity regarding the stage in the misconduct hearing process at which LQP availability should be considered.

## 02. Latest Reports Issued – Summary of Findings

### Joint IT Cyber Governance 2025/26

#### Your One Page Summary

**Audit Objective:** Assess the design and effectiveness of the control framework for managing cyber security governance.

| Audit rationale                                                                                                                |                            |                                                                                                    |               |
|--------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------------------------------------------------------------------|---------------|
| <b>Why the Audit is in Your 2025/26 Plan</b>                                                                                   | <b>Your Strategic Risk</b> | <b>Your Strategic / Tactical Objective</b>                                                         |               |
| Assurance in the mitigation of cyber security risk.                                                                            | CRR0060 – Cyber Security   | Fire: Making the best of our resources.<br><br>OPFCC: Modern services that are fit for the future. |               |
| Summary of our opinion                                                                                                         |                            |                                                                                                    |               |
| <div>Limited Opinion</div> <div>See Appendix A1 for definitions</div> <div><div></div><div></div><div>X</div><div></div></div> |                            | Summary of Recommendations                                                                         |               |
|                                                                                                                                |                            | High (Priority 1)                                                                                  | 1             |
|                                                                                                                                |                            | Medium (Priority 2)                                                                                | 3             |
|                                                                                                                                |                            | Low (Priority 3)                                                                                   | -             |
|                                                                                                                                |                            | Actions agreed by you                                                                              | 100%          |
|                                                                                                                                |                            | High Priority completion                                                                           | December 2026 |
|                                                                                                                                |                            | Overall completion                                                                                 | December 2026 |
| Summary of findings                                                                                                            |                            |                                                                                                    |               |

| Examples of good practice                                                                                                                                                                                                                                                                                                                                                                                                                                           | Highest Priority Finding                                                                                                                                                                     | Key root cause                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>✓ Risks associated with third-party suppliers are assessed pre-contracting through a requirements questionnaire, and post-contracting through regular reviews of the risk register.</li><li>✓ The Force has established standard avenues of contact with the Police Digital Service and the Fire Chiefs Board. This helps ensure that any changes to cyber security requirements can be communicated without delay.</li></ul> | <ul style="list-style-type: none"><li>• The completion rate of mandatory cyber security training courses has been reported inconsistently, with multiple different rates provided.</li></ul> | <ul style="list-style-type: none"><li>• Clear communication channels between the Digital, Data and Technology (DDaT) team and Business Support Team have not been established.</li></ul> |

## 02. Latest Reports Issued – Summary of Findings

### NCFRA Disciplinary Process & Management 2025/26

#### Your One Page Summary

**Engagement Objective:** To assess the design and effectiveness of the control framework for disciplinary process & management.

| Engagement rationale                                                                                                                                                                                                                                                                                                                                                                                                               |  |                                                                                                                                              |                                            |                                                                                                                                                     |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Why the engagement is in Your 2025/26 Plan</b>                                                                                                                                                                                                                                                                                                                                                                                  |  | <b>Your Strategic Risk</b>                                                                                                                   | <b>Your Strategic / Tactical Objective</b> |                                                                                                                                                     |           |
| Following a follow-up visit from HMICFRS for the thematic review, the scope covered a review of the work being done to implement recommendations and to identify any further recommendations.                                                                                                                                                                                                                                      |  | OPF0003 – Cultural risks in Fire and Rescue Service                                                                                          | Keeping our Staff Safe and Well            |                                                                                                                                                     |           |
| Summary of our opinion                                                                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                              |                                            |                                                                                                                                                     |           |
| <div>Moderate Opinion</div> <div>See Appendix A1 for definitions</div> <div><div></div><div>X</div><div></div><div></div></div>                                                                                                                                                                                                                                                                                                    |  | Summary of Recommendations                                                                                                                   |                                            |                                                                                                                                                     |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | High (Priority 1)                                                                                                                            | -                                          | Actions agreed by you                                                                                                                               | 100%      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | Medium (Priority 2)                                                                                                                          | 1                                          | High Priority completion                                                                                                                            | N/A       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | Low (Priority 3)                                                                                                                             | 1                                          | Overall completion                                                                                                                                  | July 2026 |
| Summary of findings                                                                                                                                                                                                                                                                                                                                                                                                                |  |                                                                                                                                              |                                            |                                                                                                                                                     |           |
| <b>Examples of good practice</b>                                                                                                                                                                                                                                                                                                                                                                                                   |  | <b>Highest Priority Findings</b>                                                                                                             |                                            | <b>Key root causes</b>                                                                                                                              |           |
| <ul style="list-style-type: none"><li>✓ Disciplinary procedures set out roles, timescales and rights, and are regularly communicated to staff.</li><li>✓ For a sample of 5 investigations, investigations were carried out by trained investigators, with documented evidence, and rationale for decisions.</li><li>✓ For a sample of 5 investigations, welfare support was offered throughout the disciplinary process.</li></ul> |  | <ul style="list-style-type: none"><li>• No disproportionality analysis to support insight into differential outcomes or treatment.</li></ul> |                                            | <ul style="list-style-type: none"><li>• Disciplinary data analysis arrangements are not focused on equality focused analysis of outcomes.</li></ul> |           |

## 02. Latest Reports Issued – Summary of Findings

### NCFRA Project Management 2025/26

#### Your One Page Summary

**Audit Objective:** assess the design and effectiveness of the control framework in relation to Project Management.

##### Audit rationale

##### Why the Audit is in Your 2025/26 Plan

Expected area of focus in HMICFRS inspections.

##### Your Strategic / Tactical Objective

Making the Best of our Resources.

##### Summary of our opinion

##### Substantial Opinion

See Appendix A1 for definitions

X

##### Summary of Recommendations

##### High (Priority 1)

-

##### Medium (Priority 2)

-

##### Low (Priority 3)

4

##### Actions agreed by you

100%

##### High (Priority 1) completion

N/A

##### Overall completion

March 2027

##### Summary of findings

##### Examples of good practice

- ✓ NFRS Project Management Framework (April 2026) provides a comprehensive overview of the project lifecycle, and structured approach of aligning projects to strategic priorities.
- ✓ Sample testing of 11 projects confirmed they are appropriately defined, approved and supported by key documentation such as Business Cases, Project Workbooks and Project Initiation Documents (PIDs).
- ✓ Project Boards provide oversight of individual projects, while the Change and Improvement Board (CIB) and Enabling Services Change Board provide strategic oversight of delivery, risks and performance.

##### Low Priority Findings

- Oversight of Enabling Services project risks.
- Monitoring benefits throughout the project lifecycle.
- Capturing lessons learned during the project lifecycle.
- Communicating the NFRS Project Management Framework to staff.

##### Key root causes

- The Fire Department does not have visibility of Enabling Services' risks in the Risk Management System.
- Project Management Office are currently maturing and refining processes.
- Staff intranet is currently under redevelopment.

## 02. Latest Reports Issued – Summary of Findings

### NCFRA Workforce Plan 2025/26

#### Your One Page Summary

**Engagement Objective:** To assess the design and effectiveness of the control framework in place for governance of the workforce planning strategies.

#### Engagement rationale

##### Why the engagement is in Your 2025/26 Plan

Following large numbers of recruitment and changes to pensions altering the workforce profile, we reviewed the controls in place in respect of workforce planning.

##### Your Strategic Risk

SR16 - Loss of Staff.  
SR37 - Loss of Staff due to Industrial Action (includes action short of strike).

##### Your Strategic / Tactical Objective

Keeping our Staff Safe and Well.

#### Summary of our opinion

##### Substantial Opinion

See Appendix A1 for definitions

X

#### Summary of Recommendations

##### High (Priority 1)

-

##### Medium (Priority 2)

-

##### Low (Priority 3)

-

##### Actions agreed by you

N/A

##### High Priority completion

N/A

##### Overall completion

N/A

#### Summary of findings

##### Examples of good practice

- ✓ People & Culture and Workforce Planning Strategies are clearly linked to the Community Risk Management Plan.
- ✓ Roles and Responsibilities are clearly defined for key decision makers and within the Terms of Reference for the Workforce Planning Group.
- ✓ Workforce Planning Group is meeting regularly, utilising the standing agenda and clearly documenting all actions and decisions.
- ✓ Open actions and decisions are being monitored and followed up on by the Workforce Planning Group, with clear escalation routes to the Strategic Leadership Team for any issues arising.
- ✓ Establishment data is being reviewed within monthly HR Balanced Scorecards for Wholetime firefighters, On-Call firefighters, Control Room staff and Fire staff; and these are presented to the Workforce Planning Group at each bi-monthly meeting.
- ✓ HR Balanced Scorecards include RAG ratings to highlight areas of concern to the Workforce Planning Group, including areas of under-/over-strength against establishment and/or significant differences in deployable strength.
- ✓ Workforce establishment is also considered during financial monitoring, to allow further consideration of workforce issues, potential solutions and the financial implications of these and the strategy.

### 03. 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                                                    | Performance   |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------|
| 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        | 87% (13 / 15) |
| 5   | Issue of final report                                                                                                                                                       | Within 5 working days of agreement of responses             | 67% (10 / 15) |
| 6   | Audit Brief to auditee                                                                                                                                                      | At least 10 working days prior to commencement of fieldwork | 60% (9 / 15)  |
| 7   | Customer satisfaction (measured by survey)<br>“Overall evaluation of the delivery, quality and usefulness of the audit”<br>Very Good, Good, Satisfactory, Poor or Very Poor | 85% average with Satisfactory response or above             | 100% (2 / 2)  |

### 03. Key Performance Indicators 2025/26 (Cont.)

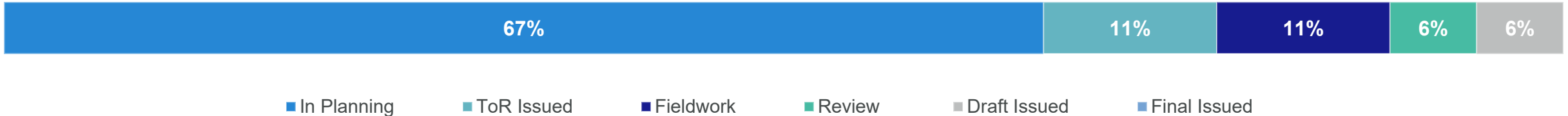
| Review                                                                                             | Date of ToR | Start of Fieldwork | Days Notice (10) | Exit Meeting | Draft Report | Time from Close to Draft Report (10) | Management Comments Received | Time to Received Comments (15) | Final Report 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               | 24-Mar-26    | 01-Apr-26    | 4                                    | 14-Apr-26                    | 7                              | 17-Jun-26           | 28                                   |
| 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               | 10-Feb-26    | 25-Feb-26    | 7                                    | 11-Mar-26                    | 10                             | 13-Mar-26           | 1                                    |
| Digital Forensics                                                                                  | 12-Jan-26   | 22-Jan-26          | 8                | 16-Mar-26    | 31-Mar-26    | 7                                    | 01-Mar-26                    | 21                             | 7-May-26            | 3                                    |
| Misconduct Hearings                                                                                | 19-Mar-26   | 08-Apr-26          | 12               | 20-May-26    | 28-May-26    | 4                                    | 15-June-26                   | 12                             | 24 Jun-26           | 5                                    |
| 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                                    | 21-Apr-26                    | 65                             | 23-Apr-26           | 2                                    |
| IT - Cyber Governance                                                                              | 21-Oct-25   | 12-Jan-26          | 56               | 06-Apr-26    | 09-Jun-26    | 28                                   | 09-Sep-26                    | 65                             | 25-Sep-26           | 7                                    |

### 03. 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                                    | 05-Mar-26                    | 36                             | 15-Apr-26           | 17                                   |
| Workforce Plan                                        | 13-Jan-26   | 26-Jan-26          | 9                | 25-Jun-26    | 26-Jun-26    | 0                                    | 03-Aug-26                    | 26                             | 18-Aug-26           | 7                                    |
| Disciplinary Process & Management                     | 13-Mar-26   | 07-Apr-26          | 15               | 27-Apr-26    | 15-May-26    | 9                                    | 02-Jun-26                    | 11                             | 09-Jun-26           | 3                                    |
| Project Management                                    | 08-Apr-26   | 20-Apr-26          | 8                | 15-May-26    | 28-May-26    | 6                                    | 05-Jun-26                    | 6                              | 23-Jun-26           | 7                                    |

## 04. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2026/27 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**

| Assurance opinions to date | Recommendations to date |        |      |
|----------------------------|-------------------------|--------|------|
| Substantial                |                         |        |      |
| Moderate                   |                         |        |      |
| Limited                    |                         |        |      |
| Unsatisfactory             |                         |        |      |
| Advisory                   |                         |        |      |
|                            | 0                       | 0      | 0    |
|                            | Low                     | Medium | High |

**Key Updates**

Since presenting the plan to the committee, the draft report has been issued for the VAWG Strategy audit and the Investigations audit is in review. Fieldwork is ongoing for the Joint Core Financials and NCFRA Budget Setting / MTFP audits.

At the request of the key contact, we are in the process of rescheduling the Health & Safety audit. We are also in the process of rescheduling the NCFRA Culture & Governance audit due to availability.

We continue to plan and scope the remaining audits from the 2026/27 plan. An overview of the Internal Audit Plan can be found in **Section 5**.

We have presented our collaboration plan for 2026/27 to the Regional CFOs and FDs at their meeting on 26 February 2026, we continue to plan and scope the audits from the 2026/27 plan. An overview of the Collaboration Audit Plan can be found in **Section 6**.

## 05. Overview of Internal Audit Plan 2026/27

The table below lists the status of all reviews within the 2026/27 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 |               |              |             |                  |            |      |                 |       |      |        |     |
| Investigations                                                                                   | 10            | 10           | In Review   | Q1               | 26-May-26  |      |                 |       |      |        |     |
| VAWG Strategy                                                                                    | 10            | 10           | Draft Issue | Q1               | 15-Jun-26  |      |                 |       |      |        |     |
| IT - Access Control                                                                              | 10            | 10           | In Planning | Q1               | TBC        |      |                 |       |      |        |     |
| Health & Safety                                                                                  | 10            | 10           | ToR Issued  | Q2               | 16-Nov-26  |      |                 |       |      |        |     |
| PSD Complaints                                                                                   | 10            | 10           | ToR Issued  | Q3               | 05-Oct-26  |      |                 |       |      |        |     |
| Data Management                                                                                  | 10            | 10           | In Planning | Q3               | 02-Nov-26  |      |                 |       |      |        |     |
| Reasonable Adjustments                                                                           | 10            | 10           | In Planning | Q4               | 12-Jan-27  |      |                 |       |      |        |     |
| Sustainability                                                                                   | 10            | 10           | In Planning | Q4               | 13-Jan-27  |      |                 |       |      |        |     |
| Firearms Licensing                                                                               | 10            | 10           | In Planning | Q4               | 02-Feb-27  |      |                 |       |      |        |     |
| Accreditation Management Follow Up                                                               | 7             | 7            | In Planning | Q4               | 01-Mar-27  |      |                 |       |      |        |     |
| IT - Follow Up                                                                                   | 7             | 7            | In Planning | Q4               | TBC        |      |                 |       |      |        |     |
| Totals                                                                                           | 104           | 104          |             |                  |            |      | Totals          | -     | -    | -      | -   |

## 05. Overview of Internal Audit Plan 2026/27 (Cont.)

The table below lists the status of all reviews within the 2026/27 Plan.

| Review                                                | Original Days | Revised Days | Status      | Original Quarter | Start Date | JIAC | Assurance Level | Total | High | Medium | Low |
|-------------------------------------------------------|---------------|--------------|-------------|------------------|------------|------|-----------------|-------|------|--------|-----|
| Joint Audits                                          |               |              |             |                  |            |      |                 |       |      |        |     |
| Core Financials                                       | 20            | 20           | Fieldwork   | Q2               | 01-Sep-26  |      |                 |       |      |        |     |
| Occupational Health & Wellbeing                       | 20            | 20           | In Planning | Q3               | 03-Nov-26  |      |                 |       |      |        |     |
| IT - Disaster Recovery                                | 20            | 20           | In Planning | Q3               | TBC        |      |                 |       |      |        |     |
| Northamptonshire Commissioner Fire & Rescue Authority |               |              |             |                  |            |      |                 |       |      |        |     |
| Budget Setting / MTFP                                 | 10            | 10           | Fieldwork   | Q1               | 17-Sep-26  |      |                 |       |      |        |     |
| Culture & Governance                                  | 10            | 10           | In Planning | Q2               | 09-Nov-26  |      |                 |       |      |        |     |
| Specialist Training & CPD                             | 10            | 10           | In Planning | Q4               | 17-Feb-27  |      |                 |       |      |        |     |
| JESIP and Major Incidents                             | 15            | 15           | In Planning | Q4               | 22-Feb-27  |      |                 |       |      |        |     |
| Totals                                                | 105           | 105          |             |                  |            |      | Totals          | -     | -    | -      | -   |

## 06. Overview of Collaboration Plan 2026/27

The table below lists the status of all reviews within the 2026/27 Collaboration Plan.

| Review                                      | Original Days | Revised Days | Status      | Original Quarter | Start Date | JAC | Assurance Level | Total | High | Medium | Low |
|---------------------------------------------|---------------|--------------|-------------|------------------|------------|-----|-----------------|-------|------|--------|-----|
| EMSOU Digital Forensics                     | 10            | 10           | In Planning | Q2               | 10-Nov-26  |     |                 |       |      |        |     |
| East Midlands Police Legal Services (EMPLS) | 10            | 10           | In Planning | Q3               | 16-Nov-26  |     |                 |       |      |        |     |
| Totals                                      | 20            | 20           |             |                  |            |     | Totals          | -     | -    | -      | -   |

## 07. Key Performance Indicators 2026/27

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                                                    | Performance |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------|
| 1   | Annual report provided to the JIAC                                                                                                                                          | As agreed with the Client Officer                           | July 2026   |
| 2   | Annual Operational and Strategic Plans to the JIAC                                                                                                                          | As agreed with the Client Officer                           | March 2026  |
| 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 | 60% (3 / 5) |
| 7   | Customer satisfaction (measured by survey)<br>“Overall evaluation of the delivery, quality and usefulness of the audit”<br>Very Good, Good, Satisfactory, Poor or Very Poor | 85% average with Satisfactory response or above             | -           |

## 07. Key Performance Indicators 2026/27 (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 |             |                    |                  |              |              |                                      |                              |                                |                     |                                      |
| Investigations                                                                                     | 21-May-26   | 26-May-26          | 2                |              |              |                                      |                              |                                |                     |                                      |
| VAWG Strategy                                                                                      | 01-Jun-26   | 15-Jun-26          | 10               | 22-June-26   | 13-Aug-26    | 24                                   |                              |                                |                     |                                      |
| IT - Access Control                                                                                |             | TBC                |                  |              |              |                                      |                              |                                |                     |                                      |
| Health & Safety                                                                                    | 30-Jul-26   | TBC                |                  |              |              |                                      |                              |                                |                     |                                      |
| PSD Complaints                                                                                     | 23-Sep-26   | 01-Oct-26          | 6                |              |              |                                      |                              |                                |                     |                                      |
| Data Management                                                                                    |             | 02-Nov-26          |                  |              |              |                                      |                              |                                |                     |                                      |
| Reasonable Adjustments                                                                             |             | 12-Jan-27          |                  |              |              |                                      |                              |                                |                     |                                      |
| Sustainability                                                                                     |             | 13-Jan-27          |                  |              |              |                                      |                              |                                |                     |                                      |
| Firearms Licensing                                                                                 |             | 02-Feb-27          |                  |              |              |                                      |                              |                                |                     |                                      |
| Accreditation Management Follow Up                                                                 |             | 01-Mar-27          |                  |              |              |                                      |                              |                                |                     |                                      |
| IT - Follow Up                                                                                     |             | TBC                |                  |              |              |                                      |                              |                                |                     |                                      |

07. Key Performance Indicators 2026/27 (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                                          |             |                    |                  |              |              |                                      |                              |                                |                     |                                      |
| Core Financials                                       | 09-Jun-26   | 01-Sep-26          | 59               |              |              |                                      |                              |                                |                     |                                      |
| Occupational Health & Wellbeing                       |             | 03-Nov-26          |                  |              |              |                                      |                              |                                |                     |                                      |
| IT - Disaster Recovery                                |             | TBC                |                  |              |              |                                      |                              |                                |                     |                                      |
| Northamptonshire Commissioner Fire & Rescue Authority |             |                    |                  |              |              |                                      |                              |                                |                     |                                      |
| Budget Setting / MTFP                                 | 27-Aug-26   | 17-Sep-26          | 14               |              |              |                                      |                              |                                |                     |                                      |
| Culture & Governance                                  |             | TBC                |                  |              |              |                                      |                              |                                |                     |                                      |
| Specialist Training & CPD                             |             | 17-Feb-27          |                  |              |              |                                      |                              |                                |                     |                                      |
| JESIP and Major Incidents                             |             | 22-Feb-27          |                  |              |              |                                      |                              |                                |                     |                                      |

## 08. 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

# IT Legacy Systems 2025/26

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Priority | Management Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Due Date      |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 1   | <p>A consistent standard should be applied when assigning names and identities to the technology assets managed by an organisation. This standard should allow for clear differentiation between individual assets, as well as enable the quick identification of assets within a register. Typical standards may include labelling assets according to gradually increasing numeric identifiers or randomly generated numeric identifiers of a set length.</p> <p>IA noted during an inspection of the hardware asset register that several different naming schemes have been utilised for assets across the organisation. Examples of these naming schemes include:</p> <ul style="list-style-type: none"> <li>Numeric identifiers;</li> <li>Character-based identifiers;</li> <li>Identifiers using random special characters; and</li> <li>Identifiers using a string of characters, increasing by one character per device recorded.</li> </ul> <p>As a result, individual devices can be difficult to locate within the asset register, and new assets cannot be added using a consistent naming format. This can also lead to lifecycle management issues, vulnerability scanning issues and incident management issues as the devices cannot be mapped effectively.</p> <p><b>The Force should implement a formal asset identification standard. As an example, the force might consider using a string of random numeric characters to identify assets within the asset register. Existing assets should have their identification numbers altered to adhere to this system.</b></p> | Medium   | <p>Management acknowledges the audit findings regarding inconsistent asset identification and recognises that variations in naming conventions can impact the reliability of asset records. To address this issue, the Force has introduced the Alemba ITSM tool, which offers advanced capabilities for asset identification, standardised naming conventions, and asset data capture.</p> <p>All relevant features are either under development or have already been implemented, with many currently undergoing testing. This tool will enable consistent and accurate asset management, directly supporting the delivery of this recommendation.</p> <p>We will define and implement a formal asset identification standard, aligned to existing configuration and asset management processes. This will include agreeing a standard naming convention for new assets and a proportionate approach to aligning existing asset identifiers, prioritising higher-risk and in-scope assets.</p> <p>Delivery will be phased to avoid operational disruption and embedded into business-as-usual arrangements.</p> <p><i>Head of Technical Support</i></p> | 31 March 2027 |

We have also raised one Low priority recommendation regarding:

- The DD&T team should cooperate with the Force Commercial team to develop a formal supplier management framework covering suppliers of standard and legacy assets. This framework should include detailed communication requirements such as regular meetings or reports for each tier (gold, silver and bronze) of suppliers to ensure that updates around asset performance, risk and contracts can be discussed.

# Misconduct Hearings 2025/26

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Priority | Management Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Due Date          |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 1   | <p>Monitoring compliance with the timescales set out in the Police (Conduct) Regulations is necessary to ensure misconduct cases are progressed in line with statutory requirements without delays. In addition, identifying common themes arising from misconduct hearings supports organisational learning and helps address underlying issues.</p> <p>Reporting this information to senior management provides oversight, supports decision-making, and helps ensure the misconduct framework operates as intended.</p> <p><u>Monitoring Compliance</u></p> <p>The Force does not monitor compliance with timescales set out in the Regulations. The Professional Standards Department (PSD) Business Manager advised that the Force uses a case management system known as Centurion to record key misconduct dates; however, this system had limited reporting capability. A Power BI reporting tool (BOXI) was subsequently introduced to improve performance monitoring. However, the tool does not produce reliable and accurate data. We were informed that there is a force-wide mandate to transition to Qlik, a new data tool, the dates are unknown, but the PSD team are fourth in the implementation queue.</p> <p><u>Common Themes</u></p> <p>Evidence was provided demonstrating the identification of common themes arising from misconduct hearings. The PSD Business Manager advised that this information was drawn from the PSD Misconduct Hearings and Meetings Schedule for 2025 and 2026. We were informed that this information is shared with the Assistant Chief Constable (ACC) and it is likely that the Deputy Chief Constable (DCC) has oversight; however, no formal reporting mechanism is currently in place. We were also advised that this analysis is undertaken on an ad hoc basis rather than as part of a regular reporting cycle.</p> <p><u>Formal Management Reporting</u></p> <p>The PSD Business Manager advised that hearings are chaired by senior officers and, as such, they should already have visibility of the relevant matters. We note that there is an intention to introduce progression reporting; however, this has not yet</p> | Medium   | <p>I accept the intent of this recommendation and recognise the need to further strengthen our monitoring and reporting processes. Whilst the report correctly identifies limitations in system generated performance data, it is important to note that oversight of misconduct hearings is maintained through regular PSD governance, case review meetings, and oversight by PSD leadership. This provides operational grip, albeit not in a format that is easily extractable for formal reporting.</p> <p>In the interim, prior to the implementation of Qlik, I will introduce a proportionate process to improve the monitoring of compliance with timescales. This will include clearer ownership within PSD for tracking and monitoring functions, supported by analytical capability where appropriate. However, I am mindful of avoiding duplication or overly bureaucratic processes in advance of a system solution that will ultimately provide the most sustainable improvement</p> <p>Regarding thematic analysis, I consider that the report partially understates current practice. PSD does identify and escalate themes to senior officers where appropriate, including issues of organisational risk. However, I accept that this has been undertaken on an adhoc / responsive way, rather than structured basis. The development of this process is to be held with the newly constructed PSD Learning Meeting where outcomes are discussed as well as themes or emerging trends. In time this will feed into the Confidence and Satisfaction board and potentially Continuous Improvement Board.</p> <p><i>Detective Superintendent Adam Pendlebury – Head of Professional Standards</i></p> | 30 September 2026 |

## Misconduct Hearings 2025/26 (Cont.)

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Priority | Management Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Due Date          |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|     | <p>been implemented. The PSD Business Manager advised that there is currently no defined plan setting out when progression reporting will commence, nor clarity regarding reporting lines or responsibility for collating and assuring the supporting information.</p> <p><b>The Force should:</b></p> <ol style="list-style-type: none"> <li><b>1. Establish an interim process to monitor compliance with timescales until Qlik is implemented (with the 100-day timeframe rather than separate regulations)</b></li> <li><b>2. Define ownership within PSD to a person who should be responsible for tracking dates and producing compliance reports.</b></li> <li><b>3. Introduce a regular review cycle for conducting thematic analysis.</b></li> <li><b>4. Establish a reporting framework to provide senior management with updates on compliance, and themes.</b></li> </ol>                                                                                   |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                   |
| 2   | <p>Regulation 32, section 6 of the Police Conduct Regulations outlines that the Regulation 32 hearing bundle must be served to the Chair and the LQP within 10 days of Regulation 31, which aligns to the Force's internal guidance document, the Misconduct Hearing Timescales and the Appointment of Panel Members. For a sample of five hearings, selected from the PSD Misconduct Transparency data, we sought to confirm that the hearing bundle has been served to the Chair within 10 days of Reg 31.</p> <p>We found the following delays for the hearing bundle to be served after Regulation 31:</p> <ul style="list-style-type: none"> <li>• In CM/09/23 – 49 days.</li> <li>• In CM/41/24 – 22 days.</li> <li>• In CM/12/22 – 66 days.</li> <li>• In CM/16/23 – 53 days.</li> <li>• In CM/98/24 – 33 days.</li> </ul> <p>We were advised by the PSD Business Manager that some delays may have been caused by the lawyers and workload within the team.</p> | Medium   | <p>I acknowledge the finding and the importance of compliance with the 10-day requirement. However, I consider it important to put into context the delays identified. Misconduct hearings are often complex, involving significant evidential review, legal advice, and external dependencies including barrister availability and redaction processes. These factors can significantly impact the ability to consistently meet the prescribed timelines.</p> <p>Whilst this does not remove the requirement for compliance, it does highlight that timeliness is influenced by a broader set of circumstances, many of which sit outside PSD control. I do not consider that this issue can be addressed solely through internal process change.</p> <p>That said, I accept that greater transparency and consistency in recording delays is both achievable and necessary. I will ensure that delays are formally documented, including</p> | 30 September 2026 |

## Misconduct Hearings 2025/26 (Cont.)

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Priority | Management Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Due Date          |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|     | <p><b>The Force should:</b></p> <ol style="list-style-type: none"> <li><b>1. Ensure that the Regulation 32 bundle is served to the Chair and LQP within 10 days of Regulation 31.</b></li> <li><b>2. Document any delays in providing the Regulation 32 bundle, including the reason and length for the delay.</b></li> <li><b>3. Recommunicate guidance on the 10-day timeline with the team.</b></li> <li><b>4. Consider who is responsible for ensuring that the Regulation 32 bundle is served.</b></li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          | <p>rationale and duration, through strengthened case tracking processes. I will also work with Legal Services to improve alignment, including consideration of clearer service expectations to support timeliness and shared accountability. This will include a Service Level Agreement (SLA) which will be deliverable in the future when the forces new Legal Department is fully staffed and capacity permits a dedicated conduct response.</p> <p>Guidance regarding the 10-day requirement will be refreshed with the team, recognising the need to balance compliance with the practical realities of complex casework.</p> <p><i>Detective Superintendent Adam Pendlebury – Head of Professional Standards</i></p>                                                                                                                              |                   |
| 3   | <p>Availability of the appointed Legal Qualified Person (LQP) should be considered for the hearing date to avoid delays and rearrangement of hearings. The Forces guidance on Misconduct Hearing Timescales and the Appointment of Panel Members outlines that at the point of service of Regulation 30 to the Officer, the OPFCC is required to appoint the LQP, and the PSD team should update the ACC on the appointed LQP and provide contact details.</p> <p>For a sample of five hearings, selected from the PSD Misconduct Transparency Data, we sought to confirm that LQP availability has been considered for the hearing date. The PSD Business Manager was unable to provide this as the dates chosen for the hearing are sent to the PCC office, who are responsible for finding an LQP rather than PSD.</p> <p>We note that this disconnect can lead to the hearing dates to be set without confirming LQP availability which can increase the risk of delays and rearranged hearings.</p> | Medium   | <p>I recognise the intent behind this recommendation; however, I do not fully accept the characterisation that LQP availability is not considered.</p> <p>In practice, the coordination of hearing dates is inherently complex and involves PSD, the Office of the PCC, Legal Services, and the Chair. LQP availability is considered as part of this process, but it is not always possible to confirm availability at the precise stage suggested within the report due to the interdependent nature of scheduling. In many cases, indicative dates must be developed based on professional judgement regarding case length and complexity before they can be tested against availability across all parties.</p> <p>In my view, delays in hearings are more commonly attributable to the cumulative effect of coordinating multiple stakeholders</p> | 30 September 2026 |

# Misconduct Hearings 2025/26 (Cont.)

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                   | Priority | Management Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Due Date |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|     | <p><b>The Force should:</b></p> <ol style="list-style-type: none"><li><b>1. Clarify and document responsibilities between PSD and the OPFCC to ensure that LQP availability is considered and confirmed before misconduct hearing dates are finalised.</b></li><li><b>2. Update the Force guidance on Misconduct Hearing and Timescales to clarify when the LQP availability should be considered.</b></li></ol> |          | <p>rather than a specific omission in considering LQP availability. However, I agree that there is benefit in providing greater clarity regarding roles, responsibilities, and process expectations. The PSD Business Manager will work with the OPFCC to document and refine these arrangements, and update local guidance accordingly. I am also open to exploring what other forces do in practice to ensure our approach reflects best practice where appropriate.</p> <p><i>Detective Superintendent Adam Pendlebury – Head of Professional Standards</i></p> |          |

We have also raised one Low priority recommendation regarding:

- The Force should:
  1. Ensure that evidence of Chair Appointment dates are retained in the misconduct case files.
  2. The support officer should evidence that Chair availability has been discussed and confirmed with the PAs prior to the Regulation 30 to the Officer.

# Joint IT Cyber Governance 2025/26

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Priority | Management Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Due Date         |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1   | <p>Organisations are expected to maintain accurate and reliable reporting of mandatory cyber security training completion, providing clear oversight of staff compliance. In line with the NCSC Cyber Assessment Framework (CAF) and Police Digital Service (PDS) guidance, this includes ensuring that training data reflects actual individual completion and that effective monitoring and escalation mechanisms are in place. IA noted that two different completion rates for mandatory cyber security training within the Force were provided to us at different times, creating uncertainty over the true level of staff compliance. Based on our assessment, the following exceptions were identified:</p> <ol style="list-style-type: none"> <li>The first set of completion levels we were provided show a clear gap between staff groups: <ul style="list-style-type: none"> <li>Operational staff: 374 out of 1,755 completed (~21%)</li> <li>Non-operational staff: 461 out of 1,160 completed (~40%)</li> </ul> </li> <li>The second set of completion levels we were provided exceed headcount, obscuring true progress: <ul style="list-style-type: none"> <li>Operational staff: 2,106 completions vs 1,852 individuals</li> <li>Non-operational staff: 1,906 completions vs 1,084 individuals</li> </ul> </li> </ol> <p>(Note that these inflated figures arise because some staff have both operational and non-operational responsibilities and are thus required to complete both training courses.)</p> <p>IA was unable to independently verify completion rates, as training compliance is monitored by a separate Business Support Team that IA did not have direct contact with.</p> <ol style="list-style-type: none"> <li><b>The Force should establish a single, authoritative source for reporting cyber security training completion and ensure that reporting processes are standardised and documented. Upon the establishment of these processes, completion rates should be assessed to determine whether a suitable ratio of employees have completed their mandatory training modules.</b></li> </ol> | High     | <p>The force accepts these recommendations and will perform the following tasks to ensure that associated risks are effectively mitigated –</p> <p><u>Action 1:</u> Establish a single source of truth for training reporting, enabling the consistent analysis of training data.</p> <p><u>Action 2:</u> Standardise and document reporting processes, ensuring that ownership is established over these processes to ensure an effective level of governance.</p> <p><u>Action 3:</u> Assess training completion rates using the newly established single source of truth (see action 1).</p> <p><u>Action 4:</u> Undertake root-cause analysis of non-compliance, with additional mitigating activities planned upon the conclusion of this activity to ensure the rectification of any non-compliance.</p> <p><i>Lottie Belkevitz – Learning and Development Business Manager</i></p> | 31 December 2026 |

## Joint IT Cyber Governance 2025/26 (Cont.)

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Priority | Management Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Due Date         |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
|     | 2. If mandatory cyber security training completion rates are unacceptable, an exercise should be held to determine the cause of these deficiencies and design a suitable set of controls to mitigate these issues. Examples of suitable controls may include the implementation of additional automated notifications for the staff in question, their line managers or heads of department. Alternatively, formal disciplinary actions may be implemented to help ensure the completion of mandatory cyber security training for non-compliant staff.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |
| 2   | <p>Organisations are expected to maintain formal records of governance meetings, including minutes or transcripts that capture key discussions, decisions, supporting rationale, and agreed actions. This helps provide an auditable trail that supports effective oversight, accountability, and informed decision-making.</p> <p>IA were informed during walkthroughs with the Head of DDaT Strategy, Performance and Governance that no meeting minutes or transcripts have been implemented for meetings of the Police Risk, Audit and Assurance Board (RAAB) or Fire Information Assurance, Governance and Oversight Board (IAB). While IA noted that action logs are produced to document outcomes and next steps, inspections of the content of a sample of these logs from meetings conducted in the last three months found that they did not include suitable information to determine the content of meeting discussions or the rationale/decisions underpinning any actions generated during the meeting.</p> <p>As a result, IA was unable to determine:</p> <ul style="list-style-type: none"> <li>• Whether key agenda items, including cyber security risks and SyAPs/CAF compliance, were consistently discussed.</li> <li>• The basis for decisions made.</li> <li>• How actions link back to specific risks or issues raised during meetings.</li> </ul> | Medium   | <p>The force accepts these recommendations and will perform the following tasks to ensure that associated risks are effectively mitigated –</p> <p><u>Action 1:</u> Develop and approve a standard RAAB and Fire IAB meeting minutes template and process that captures key discussion points, decisions, decision rationale, actions, risks, dependencies, and attendees. Formalise requirement for minutes to be stored securely, shared with relevant stakeholders, and retained in accordance with organisational governance and information management policies.</p> <p><u>Action 2:</u> Update the RAAB and IAB Terms of Reference to clearly define roles and responsibilities for recording, reviewing, approving, and maintaining meeting minutes or transcripts.</p> <p><i>Yemi Holman – Head of Strategy, Performance and Governance</i></p> | 31 December 2026 |

## Joint IT Cyber Governance 2025/26 (Cont.)

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Priority | Management Comments                                                                                                                                                                                                                                                                                  | Due Date         |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
|     | <p><b>The Force should:</b></p> <ol style="list-style-type: none"> <li><b>1. Implement a formal process for recording minutes or transcripts for all RAAB and IAB meetings. These should capture key discussion points, decisions made, rationale for decisions, and any associated risks or dependencies.</b></li> <li><b>2. Clarify roles and responsibilities within the RAAB and Fire IAB terms of reference for the accurate recording and formal documentation of meeting minutes or transcripts. Formalise requirement for minutes to be stored securely, shared with relevant stakeholders, and retained in accordance with organisational governance and information management policies.</b></li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |                                                                                                                                                                                                                                                                                                      |                  |
| 3   | <p>The formal acceptance of risks should be communicated to the appropriate governance bodies to help ensure transparency, oversight, and alignment with organisational risk appetite. Procedures or protocols on the governance, documentation and communication of accepted risks should be clearly defined. IA identified that there is no formal requirement to report accepted risks to the Police Risk, Audit and Assurance Board (RAAB) or the Fire Information Assurance Board (IAB) within the terms of reference of these bodies. Although risks are reviewed and approved by the respective Police and Fire Senior Information Risk Officers (SIROs), and these individuals are members of the RAAB and IAB, there is no defined expectation that accepted risks are formally presented or documented within these forums.</p> <p>As a result:</p> <ul style="list-style-type: none"> <li>• Risk acceptance decisions may not be consistently communicated to governance bodies</li> <li>• There is no complete or auditable record of accepted risks at Board level</li> <li>• Oversight bodies may lack visibility of risks that have been approved to remain without full mitigation</li> </ul> | Medium   | <p>The force accepts the recommended remediation activity, the force agrees to develop a set of risk acceptance reporting requirements that will define the manner in which risk acceptance should be communicated to key governance bodies.</p> <p><i>Paul Bullen – Assistant Chief Officer</i></p> | 31 December 2026 |

## Joint IT Cyber Governance 2025/26 (Cont.)

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Priority | Management Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Due Date         |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
|     | <p>Attendance of SIROs alone does not provide sufficient assurance that accepted risks are systematically shared, understood, or subject to challenge.</p> <p><b>The Force should update the existing terms of reference for the RAAB and Fire IAB to define clear requirements for communicating instances of risk acceptance to these bodies, as well as ensure that accountability over the governance of risk acceptance is delegated to these bodies. A standardised process should be implemented to ensure timely, consistent reporting of accepted risks, enabling effective oversight and strengthening overall risk governance.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |
| 4   | <p>In line with recognised risk management frameworks (e.g. NIST, ISO31000, COBIT, etc.), risks should be assessed and prioritised at an individual level to enable consistent evaluation, comparison, and effective allocation of mitigation effort. IA identified that priority ratings are currently applied only at a high-level category within the Force IT risk register (e.g. “cyber security”). The individual risks that sit beneath these categories are not assigned their own priority ratings. While mitigating actions are recorded, the absence of prioritisation at an individual risk level means that:</p> <ul style="list-style-type: none"> <li>• It is unclear which specific risks require the most urgent attention.</li> <li>• Actions cannot be effectively sequenced or targeted based on risk severity.</li> <li>• Lower-level risks may be treated inconsistently or overlooked.</li> </ul> <p><b>The Force should assign priority ratings for all individual risks recorded within each high-level category, with priorities assigned according to existing methodologies within the Risk Management Policy.</b></p> | Medium   | <p>The force accepts these recommendations and will update the existing Force IT Risk Register to include a more detailed overview of potential IT risks through the implementation of the following tasks –</p> <ul style="list-style-type: none"> <li>• Review and assess all recorded risks within each high-level risk category to ensure individual risks are clearly identified and documented.</li> <li>• Assign priority ratings to all individual risks using the criteria and scoring methodology defined within the Force Risk Management Policy.</li> <li>• Update risk registers to record priority ratings consistently and ensure supporting rationale is documented for each assessment.</li> <li>• Implement a quality assurance review process to verify that risk prioritisation is applied consistently across all risk categories and business areas.</li> <li>• Provide guidance and training to risk owners on the application of the Force Risk Management Policy to support accurate and consistent risk prioritisation.</li> </ul> | 31 December 2026 |

# Joint IT Cyber Governance 2025/26 (Cont.)

| Ref | Recommendation | Priority | Management Comments                                                                                                                                                                                                      | Due Date |
|-----|----------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|     |                |          | <ul style="list-style-type: none"><li>Establish periodic reviews of risk ratings to ensure priorities remain current and reflect changes in the risk environment.</li></ul> <i>Paul Bullen – Assistant Chief Officer</i> |          |

# NCFRA Disciplinary Process & Management 2025/26

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Priority | Management Comments                                                                                                                                                                                                                                      | Due Date     |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 1   | <p>The NCFRA should routinely analyse disciplinary case data to identify trends, outcomes and any potential disproportionality in treatment or outcomes across different staff groups, roles or protected characteristics. This supports fairness, equality considerations and effective governance, and enables management to identify and address systemic issues or emerging risks.</p> <p>During our review, we noted that while information relating to disciplinary cases, complaints and confidential reporting is collated and themes are identified, there is no structured analysis of disproportionality to assess whether outcomes or treatment differ across staff groups, grades, departments or protected characteristics. Existing reporting focuses primarily on volumes, case themes and individual lessons learned, rather than comparative analysis of outcomes.</p> <p>As a result, the NCFRA has limited insight into whether disciplinary processes are being applied consistently and equitably across the workforce.</p> <p><b>The NCFRA should introduce routine analysis of disciplinary and related case data to assess disproportionality in outcomes and treatment across relevant staff groups, roles and protected characteristics where appropriate. This analysis should be incorporated into regular management reporting and used to inform oversight, assurance and continuous improvement of the disciplinary framework.</b></p> | Medium   | <p>This action is agreed. Although levels of volume are small for the Service, disproportionality analysis will be included in the bi-monthly Employee Relations meetings where it will be captured.</p> <p><i>Craig Brown – HR Business Partner</i></p> | 31 July 2026 |

We have also raised one Low priority recommendation regarding:

- The NCFRA should update the Disciplinary Procedures to state that investigations and disciplinary hearings are conducted using the “balance of probabilities” standard. This clarification should be applied consistently across investigation, hearing and appeal sections of the procedures.

# NCFRA Project Management 2025/26

We have raised four Low priority recommendations regarding:

- The Service should ensure they have access to project risks under Enabling Services in the Risk Management System, enabling the PMO and relevant stakeholders to monitor high-risk projects.
- The Service should implement a formal process to monitor and report on benefit realisation throughout the project lifecycle, ensuring progress against defined measures and timelines is regularly tracked and addressed where necessary.
- The Service should continue to refine the lessons learned process to actively capture and review organisational learnings throughout the project lifecycle.
- In the interim of introducing the new staff intranet, the Service should communicate the NFRS Project Management Framework to all relevant staff to ensure they are aware of their roles and responsibilities.

## NCFRA Workforce Plan 2025/26

We have identified no area where there is scope for improvement in the control environment.

# A2

Thought Leadership & Sector Reporting

# Mapping public sector readiness, risk and resilience 2026

Our report examining key challenges and opportunities within the sector



Based on insights from more than 100 senior leaders, it explores how organisations are responding to financial pressures, workforce challenges and digital transformation while building resilience for the future.

## Public sector sentiment is shifting from deep pessimism to cautious neutrality

Pessimism has dropped significantly (from 56% to 37%), while neutrality has increased, signalling a ‘wait and see’ approach among leaders.

## Financial sustainability is the defining challenge

Confidence in managing financial sustainability has fallen sharply (46% to 24%), the steepest decline across all risk areas.

## Workforce challenges are intensifying, not easing

The workforce crisis remains systemic:

- 64% cite recruitment as the top organisational risk.
- Retention (43%) and upskilling (40%) follow closely.

## Digital ambition is high, but delivery is constrained

Digital transformation is a clear priority:

- 59% prioritise AI and automation.
- 58% prioritise data management and integration.

# Mapping public sector readiness, risk and resilience 2026

## What does this mean for you?

To navigate the next 12-24 months, key areas for focus should be:

### Strengthening financial resilience

- Enhance forecasting and scenario modelling.
- Align budgets to strategic priorities, focusing resources on essential and high-impact services
- Organisations need improved forecasting, cost visibility, and sustainable funding models.

### Building a sustainable workforce

- Develop long-term workforce and skills strategies aligned to future service needs and digital ambitions.
- Address retention and culture challenges – take a brave look at culture.
- Invest in upskilling and knowledge transfer to mitigate the impact of an ageing workforce.

### Prioritising delivery

- Focus on fewer, higher-impact transformation initiatives rather than overloading portfolios.
- Ensure programmes are realistically scoped, funded,, and resourced.
- Balance ambition with delivery capacity to avoid dilution of outcomes.

### Bridging the digital delivery gap

- Prioritise a smaller number of high-impact transformation initiatives to drive measurable outcomes.
- Address legacy systems and data quality issues that are limiting progress.
- Align AI and data ambitions with realistic investment, workforce capability, and infrastructure plans.
- Strengthen governance to ensure digital investment delivers tangible service improvement.

### Taking a balanced risk approach

- Break down silos across finance, workforce, and digital to enable more integrated decision-making.
- Embed risk management into strategic planning, not just compliance processes.
- Improve horizon scanning and scenario planning to anticipate emerging risks.
- Be explicit about risk appetite, recognising that not all priorities can be pursued simultaneously.

Download our full report and find more insights at:

<https://www.forvismazars.com/uk/en/insights/our-perspectives-and-publications/public-sector-readiness-risk-resilience-in-2026>

# Contact

## Forvis Mazars

### David Hoose

Partner

David.Hoose@mazars.co.uk

### Sarah Knowles

Engagement Manager

Sarah.Knowles@mazars.co.uk

### 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.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. 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 reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

Registered office: 30 Old Bailey, London, EC4M 7AU, United Kingdom. Registered in England and Wales No 0C308299.