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DAVID ALLEN
CUMBRIA'S POLICE, FIRE AND CRIME COMMISSIONER

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Our reference: JAC/SL

Date: 15th June 2026

AGENDA

TO: THE MEMBERS OF THE JOINT AUDIT COMMITTEE

CUMBRIA POLICE, FIRE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY - JOINT AUDIT COMMITTEE

A Meeting of the Joint Audit Committee will take place on Wednesday 24th June 2026 at Fire Headquarters Penrith. The expected timings and locations are as follows:

Times	Activity	Location
09:00-09:45	JAC members private meeting	Community Room, Fire HQ Penrith
09:45-10:45	JAC members private meeting with Internal Audit MIAA Ltd	Community Room, Fire HQ Penrith
11:00-13:00	JAC Meeting – PFCC/Constabulary	Community Room, Fire HQ Penrith
13:00-13:30	Lunch Break	Community Room, Fire HQ Penrith
13:30-15:00	JAC Meeting – Fire	Community Room, Fire HQ Penrith
15:15-16:30	JAC Development Session – Police PFCC CFO Update on Devolution CC CFO Demonstration of HMICVFM Profiles	Community Room, Fire HQ Penrith

Gill Shearer
Chief Executive

Note: Members are advised that allocated car parking for the meeting is available in the Visitors' Car Park at the Police HQ.

Note: If members of the public wish to participate in this meeting please contact simon.love@cumbria.police.uk by 19th June 2026 for an invitation.

COMMITTEE MEMBERSHIP

Mr Malcolm Iredale (Chair)
Mr Jake Cornthwaite
Mr Mike Roper
Mrs Susan Giles
Mrs Lindsay Anne Straughton
Ms Sharon Gernon-Booth
Mrs Samantha Simpson

AGENDA

PART 1 – ITEMS TO BE CONSIDERED IN THE PRESENCE OF THE PRESS AND PUBLIC

Note – Items to be considered by exception, it is assumed that members will have read all papers before the meeting.

Agenda Item	Agenda Item	Officer/Lead	Time (Est)
1	**APOLOGIES FOR ABSENCE**	Chair	11:00
2	URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC To consider (i) any urgent items of business and (ii) whether the press and public should be excluded from the Meeting during consideration of any Agenda item where there is likely disclosure of information exempt under s.100A(4) and Part I Schedule A of the Local Government Act 1972 and the public interest in not disclosing outweighs any public interest in disclosure. Items for Exclusion of Press and Public (PART 2): **2a** - INFORMING THE AUDIT RISK ASSESSMENT / STATUTORY ENQUIRIES OF MANAGEMENT. To receive a report from the Constabulary CFO in respect of the PFCC/Constabulary Group responses to the informing the audit risk assessment statutory enquires of management. **9b** – MIAA Internal Audit Follow Up – PART TWO	Chair	11:00
3	**DISCLOSURE OF PERSONAL INTERESTS** Members are invited to disclose any personal/prejudicial interest, which they may have in any of the items on the agenda. If the personal interest is a prejudicial interest, then the individual member should not participate in a discussion of the matter and must withdraw from the meeting room unless a dispensation has previously been obtained.	Chair	11:05
4	**MINUTES OF MEETING AND MATTERS ARISING** To receive and approve the minutes of the committee meeting held on 25th March 2026.	Chair	11:05
5	**ACTION SHEET** To receive the action sheet from previous meetings.	Chair	11:10
6	**CORPORATE UPDATE** To receive a brief corporate update from each of the below. a) Constabulary To Follow b) The OPFCC To Follow c) Finance	DCC OPFCC Chief Exec PFCC or CC Chief Finance Officer	11:15 11:20 11:25

7	**INTERNAL AUDIT – PROGRESS REPORT** To receive a report from the Internal Auditors regarding the progress of the Internal Audit Plan.	Director of Audit MIAA Ltd	11:30
8	**INTERNAL AUDIT REPORT(S)** To receive reports from the Internal Auditors in respect of specific audits conducted since the last meeting of the committee. a) Officer Safety Training b) Risk Management c) IT Asset Management d) Attendance Management – Deferred to September Meeting e) Accreditations	Director of Audit MIAA Ltd	11:35
9	**MONITORING OF AUDIT, INTERNAL AUDIT AND OTHER RECOMMENDATIONS AND ACTION PLANS** To receive an updated summary of actions implemented in response to audit and inspection recommendations. a) MIAA Internal Audit Follow Up – PART ONE b) MIAA Internal Audit Follow Up – **PART TWO**	Director of Audit MIAA Ltd	11:45
10	**INTERNAL AUDIT – ANNUAL REPORT** a) To receive the Head of Internal Audit's Annual Report including the Annual Audit Opinion. b) MIAA EQA Results – Principal Authorities	Director of Audit MIAA Ltd	11:50
11	**EXTERNAL AUDIT FEES** ~~To receive the Head of Internal Audit's Annual Report including the Annual Audit Opinion~~ –This was included in the Audit Plan considered at the March 2026 meeting.	Grant Thornton CC/CFO	
12	**RISK MANAGEMENT MONITORING** To receive an annual report from the Chief Executive on Risk Management Activity including the Commissioner's arrangements for holding the CC to account for Constabulary Risk Management. Report to Follow	PFCC Chief Executive/ AM	12:00
13	**ANTI-FRAUD AND CORRUPTION ACTIVITIES** To receive an annual report from the Chief Executive on activity in line with the arrangements for anti-fraud and corruption	PFCC Chief Executive /AM	12:05
14	**COMMUNITY SCRUTINY GOVERNANCE:** To receive an annual report from the chair of the Community Scrutiny Panel	AM	12:10
15	**EFFECTIVENESS OF AUDIT** To receive a report from the Constabulary CFO in respect of the effectiveness of arrangements for audit.	CC CFO	12:15
16	**JOINT AUDIT COMMITTEE – REVIEW OF EFFECTIVENESS** To conduct a 360' review of committee effectiveness (private meeting between members, DCC, PFCC CFO & CC CFO) Verbal discussion to defer to future meeting	CC CFO	12.20

17	**ANNUAL GOVERNANCE STATEMENT** a) Effectiveness of Governance Arrangements: To receive a report on the effectiveness of the PFCC and Constabulary arrangements for Governance. (PFCC CFO) b) Codes of Corporate Governance: To consider the Codes of Corporate Governance 2026/27. i. PFCC Deferred to September Meeting ii. Constabulary c) Annual Governance Statement: To consider the Annual Governance Statements for the financial year and to the date of this meeting: i. PFCC Deferred to September Meeting ii. Constabulary (CC CFO)	PFCC Chief Finance Officer PFCC CFO CC CFO PFCC CFO CC CFO	12:25
18	**ANNUAL STATEMENT OF ACCOUNTS** To receive the un-audited Statement of Accounts and consider a copy of a summarised non-statutory version of the accounts: a) PFCC/Constabulary Group b) Constabulary Reports to Follow	PFCC Chief Finance Officer CC Chief Finance Officer	12:45
19	**TREASURY MANAGEMENTS ACTIVITIES** To receive, for information the report on Treasury Management Activity - Quarter 4/Annual Report.	CC CFO	12:50
20	**POINTS FOR CONSIDERATION BY THE COMMISSIONER AND THE CHIEF CONSTABLE**		12:55
21	**AOB**		12:55

Future JAC Meeting Dates (For Information)
23rd September 2026 @ 11.00– Police HQ Conference Room 1 & Fire HQ
25th November 2026 @ 11.00 – Police HQ Conference Room 1 & Fire HQ
24th March 2026 @ 11.00– Police HQ Conference Room 1 & Fire HQ
23rd June 2027 @ 11:00 - Police HQ Conference Room 1 & Fire HQ

Future Police, Fire and Crime Panel Meeting Dates (For Information)
23rd July 2026 @ 10.30 – TBC
12th October 2026 @ 10.30 – TBC
29th January 2027 @ 10:30 - TBC
2nd April 2027 @ 10.30 - TBC

Agenda Item 4 – Part 1

CUMBRIA POLICE, FIRE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY - JOINT AUDIT COMMITTEE

Minutes of a meeting of the Joint Audit Committee held on Wednesday 25th March 2026 Conference Room 1, Police HQ, Penrith, at 11.00am.

PRESENT
Mr Malcolm Iredale (Chair)
Mr Jake Cornthwaite
Wing Commander (Retired) Tim Mann

Also present:
Office of the PFCC
Chief Executive (CE), Office of the Police, Fire and Crime Commissioner (Gillian Shearer)
Accountability Manager (AM) Office of the Police, Fire and Crime Commissioner (Stephanie Stables)
Cumbria Constabulary
Temporary Deputy Chief Constable (T/DCC), (Jonathan Blackwell)
Constabulary Chief Finance Officer (CC CFO), (Michelle Bellis)
Financial Services Assistant (FSA), (Simon Love)
Internal Audit
Regional Assurance Director, MIAA, (Darrell Davies)
Senior Audit Manager, MIAA, (Fiona Hill)
External Audit
Engagement Lead (EL), Grant Thornton LLP, (Liz Luddington)
Audit Manager (AM), Grant Thornton LLP, (Hannah Foster)

PART 1 – ITEMS CONSIDERED IN THE PRESENCE OF THE PRESS AND PUBLIC

The Chair called the meeting to order at 11:00hrs.

01. APOLOGIES FOR ABSENCE

Apologies were received from:

Mr Mike Roper
Mrs Susan Giles
PFCC Chief Finance Officer/CFRS Chief Finance Officer (PFCC CFO), (Steven Tickner)
Constabulary Group Accountant (Lorraine Holme)

02. URGENT BUSINESS AND EXCLUSION OF PRESS AND PUBLIC

One paper was a Part 2 item (9b) and was discussed in the meeting as it arose whilst no members of the public were present.

The Part 2 minutes of the previous meeting held Wednesday 26th November 2025 were circulated to members. They were signed as a true record by the Chair.

The Chair, on behalf of the Committee wanted to congratulate Mr Martland on his appointment as Chief Constable and to assure him of the committees continued support.

03. DISCLOSURE OF PERSONAL INTERESTS

There were no disclosures of interest.

04. MINUTES OF MEETING AND MATTERS ARISING

The minutes of the previous meeting held Wednesday 26th November 2025 were circulated to members. They were signed as a true record by the Chair.

05. ACTION SHEET

a) An Action Sheet for the PFCC and Constabulary showing any actions discussed in previous JAC meetings and the progress made was circulated to the members prior to the meeting.

   CC/CFO gave a verbal update.

   The Chair asked for assurances that progress was being made on item 28.b, the April 2026 deadline wouldn't move, and they would have a report for the June 2026 meeting.

   OPFCC/CC Confirmed it would be.

b) An Action Sheet for the Joint Audit Committee was circulated to members prior to the meeting.

The Chair remarked for item JAC4 can they timetable this session with the OPFCC

A Member asked in relation to items JAC2 and JAC5, if a development session was going to happen regards HMICFRS reports and how it is decided if it is needed if it isn't an agenda item to discuss.

CC/CFO Outlined that any relevant reports for Cumbria are either linked or sent directly to JAC members. With regards HMICFRS, the Value for Money Profiles is Item 15 on todays Agenda.

CC/CFO remarked that any reports the Committee felt were relevant should be fed back through the Chair and would be added as agenda items to future meetings.

T/DCC outlined that reports were not released to an exact timetable, so it was hard to schedule them for specific future meetings.

CC/CFO Part of a future development session can be used to go through the HMICFRS Value for Money Website.

There was discussion in relation to Devolution and when updates would be scheduled.

The Chair asked that they look specifically at the Governance and accountability arrangements around Devolution in the session.

PFCC/CE Highlighted that until May 2027 there will be slow progress regards updates and keep in mind the 'Lift and Shift' aspect of the change to devolution.

Action: CC/CFO to schedule time in a future development session for HMICFRS Website Overview.

Action: PFCC/CE to schedule a half hour within the June 2026 development session for a Devolution Update.

06. CORPORATE UPDATE

a) Members had received and reviewed the Constabulary corporate update prior to the meeting.

T/DCC Blackwell provided further details and briefly highlighted certain aspects of the report.

The Chief Officer team wanted to highlight the exceptional achievement of Cumbria in the Crime Survey for England and Wales, being top for residents' confidence and top 5 in all areas relating to public perception and ratings of police.

A member wanted to highlight the fantastic police response they witnessed to a burglary in the Barrow area in terms of the promptness of the response and the information and guidance given by the responding officers.

A member remarked that in the Media Highlights, what impact/reactions do you see from the social media content posted.

T/DCC Blackwell outlined that in general it is positive. There are two aspects to be mindful of; APP (Authorised Professional Practice) looks at Mis and Dis-Information in social media at local and national levels. This is checked through sentiment monitoring.

The Chair made an observation that there was a wide spread of drug to drink driving testing with a higher percentage of Drug Driver convictions.

T/DCC Blackwell explained that Drug Driving has overtaken Drink Driving in the county. Processing and testing is prohibitively more expensive though as the sample is handled the same as a forensic sample.

b) Members had received and reviewed the OPFCC corporate update prior to the meeting.

PFCC/CE provided further details and briefly highlighted certain aspects of the report.

A member asked what opportunities had been identified for cost savings.

PFCC/CE outlined that through Executive Board Police and Fire meetings, internal documentation will come through for the savings requirements in the April meetings.

A member asked for information on the White Paper timescale.

PFCC/CE we are not in formal consultation. Work is underway with the Home Office to understand how the White Paper proposals move into legislation. Legislation writers have been commissioned to start in July 2026 with the expectation that some of the legislation will be in place March 2027.

A member asked if smaller forces like Cumbria share the same views.

PFCC/CE Confirmed smaller forces tend to perform better when looking at HMICFRS. In relation to regionalisation, smaller forces are working together and looking at Lord Hogan Howe's Review of Police Force Structures. The hope is he will visit Cumbria so those beneficial aspects of smaller forces can be taken into consideration. The same as 2005, Council Tax precept harmonisation is still a difficult topic and will need significant input from the treasury.

The Chair asked that as there will be a change of Chair and new committee members joining at the next meeting, a development session update be added on the White Paper and Devolution progress. Item on Action Plan.

c) Members had received and reviewed the Finance update prior to the meeting.

CC/CFO provided further details and briefly highlighted certain aspects of the report.

A member noted that the budget gap quadruples over the next three years, what is driving this?

CC/CFO The pressures on the budget increase year on year and government funding fails to keep pace. The budget has been balanced this year by drawing down from budget support reserves.

The Chair remarked that added pressures of fuel price rises, could this impact on services.

T/DCC Gold group met recently and it is always a priority to keep on top of, especially with recent price rises, but there is no current shortage in Cumbria at this time. There are also national level contingency plans in place for emergency services.

A recent exercise was undertaken to cost out to convert an electric vehicle into a police car. Significant investment would be needed to move to an electric fleet.

CC/CFO remarked that when budgets are being drawn up consideration is taken to not build in contingencies that could cause unnecessary budget pressures. There is a £500k contingency budget on the balance sheet for inflationary pressures.

A member remarked, with upcoming changes to the JAC committee consideration be given to recruiting new members with financial backgrounds.

CC/CFO outlined that the recent advertisement for members was worded to target people with finance and audit experience.

07. INTERNAL AUDIT – PROGRESS REPORT

Senior Audit Manager, MIAA provided an overview of the internal audit progress made by MIAA.

A member remarked that we are behind at the end of the year, which was something the committee hoped to avoid.

Another member asked what the delay in reporting was and will there now be an issue with visibility of the remaining reports before MIAA issue their opinion.

Senior Audit Manager, MIAA the remaining reports can be issued to members before the June meeting.

CC/CFO outlined responses for information and staffing issues in departments had delayed reporting.

A member asked if a Projected Completion Date could be added to any delayed reports for

future meetings to show progress.

Action: MIAA to add Projected Completion Date for any outstanding reports.

08. INTERNAL AUDIT REPORT(S)

Members had received and reviewed the Internal Audit Reports prior to the meeting. MIAA provided a brief overview of each report and highlighted any recommendations made.

a) Cost Improvement Efficiencies

A member noted that there should only be one Responsible Officer for each recommendation, but some had more.

T/DCC gave a quick update as Change as a department has moved under Claire Head.

b) Local Policing – Problem Solving

A member asked if the Responsible Officer had them written into their TOR's, how did they know who was responsible.

Senior Audit Manager, MIAA they were taken from the Role Profiles.

The chair asked from what has been learned, how can this be used to implement good practices and efficiencies across the force.

T/DCC Externally, Lancashire were highlighted by HMICFRS for their systematic approach, and they have provided this to Cumbria for free. Internally there are problem solving days and new college of policing accreditation training.

A member added that the Audits were well written and the management response with evidence of implementation was good to see.

A member asked when the management response disagrees with parts of the audit, is this discussed with the Auditors.

Senior Audit Manager, MIAA It is discussed; T/DCC these are then tracked in the related Boards meetings and those responsible are held to account.

There was further discussion.

09. MONITORING OF AUDIT, INTERNAL AND OTHER RECOMMENDATIONS AND ACTION PLANS

Members had received and reviewed the Internal Audit Follow Up Report prior to the meeting. MIAA provided a brief overview of the report.

a) Part 1 Follow up

A member asked if there was any focus from the Constabulary on the overdue items.

T/DCC these will be pushed through the relevant Boards.

CC/CFO after each Audit Report is finalised the DCC will assign it to the relevant Board, action points will be raised and discussed.

A member commented that some partnership actions had been on for some time and a concerted effort be made so there isn't a build-up leading to risks occurring that otherwise wouldn't.

b) Part 2 Follow up

No comments were made.

MEETING PAUSED TO DISCUSS PART 2 ITEM AT 12:05hrs.

MEETING RESUMED AT 12:08hrs.

10. PROPOSED INTERNAL AUDIT PLAN / INTERNAL AUDIT CHARTER

Members had received and reviewed an Internal Audit Plan and Internal Audit Charter prior to the meeting. Regional Assurance Director, MIAA gave an overview.

a) Internal Audit Plan 2026/27

A member asked if there would be any impact on resource allocation having outstanding items from last year going into this new year.

Regional Assurance Director, MIAA remarked three of the four reviews are in the final stages of completion and there won't be any significant resource impact for MIAA in delivering them.

A member asked for more details of the AI Governance Audit.

Regional Assurance Director, MIAA explained this looks into how all organizations across MIAA's client base are looking to implement the use of AI in accordance with the established ethical framework.

A member asked if there was any overlap between Internal and External Audits in relation to the Key financial Systems - Deep Dive Audit.

Regional Assurance Director, MIAA, this is looking at key core control systems and testing of those within the financial systems.

Engagement Lead (EL), Grant Thornton LLP remarked that there is some overlap and they coordinate quarterly.

The Chair asked if there would be any advantage in naming others rather than the DCC and CC/CFO being named as Executive Lead to sharpen response times.

CC/CFO For each Audit a lead auditee is allocated and given to MIAA as part of the planning process. For Governance Boards, monthly updates are given and lead auditee is named.

T/DCC for accountability we can add the lead auditee name to the report going forward.

ACTION: MIAA - Lead Auditee name to be added to Internal Audit Plan going forward for added accountability.

b) Internal Audit Charter

Regional Assurance Director, MIAA explained this is here for information purposes.

11. EXTERNAL AUDIT PLAN

Members received and reviewed the External Audit Plan Report prior to the meeting. Engagement Lead for Grant Thornton LLP provided a brief overview of the report.

Audit Manager (AM), Grant Thornton LLP, Significant Risks are consistent with last year.

A member asked if the current timescales could slide from resources being taken up with other clients due to the new Back Stop dates.

Engagement Lead for Grant Thornton LLP, Interim work have been brought in so the majority of testing is complete before the year end audit. Assurance is there as CC have always been responsive in providing any information needed to keep to the current timetable.

The Chair asked if there was any way of reducing the additional IT related fees.

Engagement Lead for Grant Thornton LLP explained that CC's system is complex and Internal Audit IT teams are mandated based on specific systems, which ours (ORACLE) currently is. This could change when the new system (CIVICA) is implemented.

13. STRATEGIC RISK REGISTER

Members had received and reviewed these reports prior to the meeting.

PFCC/CE and T/DCC gave brief overviews.

a) PFCC

The Chair asked if risk R5 heading could be changed from CFRS Reserves to something sharper

ACTION: PFCC/CE to amend heading of R5.

b) Constabulary

A member asked if you can explain the risk of not having ISO Accreditation.

T/DCC explained that ISO Accreditation is deeply embedded in all aspects of the forces' work. Without it for example, they wouldn't be able to investigate a RTC.

A member asked if the risk scoring level should change when mitigating actions have been updated.

CC/CFO explained that the latest score relates to previous iterations and is not linked to the Initial Score.

T/DCC remarked that there is much more underlying information available, but it depends on how much information the Committee would like in the summary.

A member asked if when changes in the Risk Score happen, they could be shown as a direction of travel and an update be put in the summary as to what has been done and what if anything is planned next to reduce the risk further.

The Chair highlighted Risk Ref No 61 critical actions are still outstanding and need attending to.

ACTION: T/DCC Arrange a session in ISO Accreditations.

ACTION: CC/CFO Discuss with Claire Griggs updating the Strategic Risk Register Report.

14. ANNUAL REVIEW OF GOVERNANCE

Members received and reviewed the PFCC and Constabulary arrangements for governance reports prior to the meeting.

a) Risk Management Strategy – PFCC

PFCC/CE gave a brief update of the annual document.

b) Risk Management – Constabulary

T/DCC gave a brief update of the annual document.

c) Joint Procurement Regulations

PFCC/CE gave a brief update of the annual document.

A Member asked what the timescale for completion on the ITT's are and what is being done in the interim.

A member asked for assurances that the complexities around procurements during the staged transition between Procurement Acts was being managed.

PFCC/CE Bridget Whitfield, Chief Commercial Officer is providing continued staff training to ensure contracts are undertaken within the correct Procurement Act.

ACTION: PFCC/CE to liaise with procurement for a completion time on ITT templates.

15. VALUE FOR MONEY

Members received and reviewed the Constabulary annual report on Value for Money prior to the meeting

CC/CFO gave a brief overview.

The Chair asked for a development session to go into more detail.

ACTION: CC/CFO arrange development session on HMICFRS Value For Money Profiles.

16. JAC ANNUAL WORK PROGRAMME

Members had received and reviewed the JAC Annual Work Programme: Assurance Format prior to the meeting.

A member noted that the Draft Statement of Accounts may not be available to view prior to the June meeting.

CC/CFO outlined this note is here as the June JAC meeting is two weeks before the accounts are to be published on the website so any unforeseen reworkings needed can delay this being provided before the June JAC meeting.

17. TREASURY MANAGEMENT STRATEGY STATEMENT AND TREASURY MANAGEMENT PRACTICES

Members had received and reviewed the Treasury Management Strategy Statement and Practices prior to the meeting.

a) Treasury Management Strategy Statement

b) Treasury Management Practices. (no changes from 2025-26 version)

CC CFO provided a brief overview of the report.

18. TREASURY MANAGEMENT ACTIVITIES

Members had received and reviewed the Treasury Management Activities 2025/26 Quarter 3 prior to the meeting.

CC CFO provided a brief overview of the report.

19. POINTS FOR CONSIDERATION BY THE COMMISSIONER, THE CHIEF CONSTABLE AND/OR THE CHIEF FIRE OFFICER

No comments were made.

20. AOB

CC/CFO wanted to thank the Chair on behalf of the JAC Committee, Cumbria Constabulary and the OPFCC for his service as Chair and to the committee.

Meeting ended at 13:00hrs.

Signature_____ Date_____

Future JAC Meeting Dates (For Information)
23rd September 2026 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith
25th November 2026 @ 11:00 – Police HQ Conference Room 1 and Fire HQ Penrith
24th March 2027 @ 11:00 - Police HQ Conference Room 1 and Fire HQ Penrith
23rd June 2027 @ 11:00 - Police HQ Conference Room 1 and Fire HQ Penrith

Future Police, Fire and Crime Panel Meeting Dates (For Information)
No Current dates please advise

Agenda Item 5a

Joint Audit Committee – Action Update and Plan (PFCC/Constabulary)

Completed
Ongoing within Original Timescale
Ongoing with original timescale extended
Overdue

Minute Item and date	Action to be taken	Person Responsible	Target Date	Subsequent Updates	Status
28b (25/09/24)	LGR & Partnerships Audit - TIAA to confirm to the committee that the Cumbria Partnership Strategy has been updated	~~TIAA Director of Audit~~ OPFCC	~~31/12/2024~~ ~~31/05/2025~~ ~~30/09/2025~~ ~~30/04/2026~~ 24/06/2026	**January 2025** - The strategy is due for replacement from April 2025 so will be updated at that point in time. **May 2025** - The Partnership Strategy is currently being discussed and updated by the Partners with an expectation it will be complete by September. **October 2025** – Agreed at JAC meeting 24/09/25 for deadline to be extended to 30/04/2026 **March 2026 –** OPFCC/CC confirmed the report will ready for 24th June 2026 meeting. **June 2026** – Update required from OPFCC	
06b (26/11/25)	FSA to add Devolution development session to March 2026 meeting agenda	FSA	~~31/03/2026~~ 30/06/2026	**March 2026 –** Due to OFCC CFO absence at the March meeting it is suggested that this briefing now takes place in June. **June 2026** – A devolution update by the PFCC CFO has been included as part of the development session following the June meeting.	Ongoing within original timescale
07 (25/03/26)	MIAA to add Projected Completion Date to any outstanding reports	MIAA	24/06/2026	**June 2026 –** This has been incorporated into the MIAA progress report on the agenda.	Completed

10a 25/03/2026	MIAA to add Lead Auditee name to Executive Lead Column on Internal Audit Plan 2026/27	MIAA	24/06/2026	**June 2026 –** This is understood to relate to the annual audit plan which is considered in March each year. MIAA have noted this and the plan for 2027/28, when it is considered in March 2027 will include this requirement.	Completed
13a 25/03/2026	PFCC/CE to amend heading of Risk R5	OPFCC	24/06/2026	**June 2026** – Update required from OPFCC	
13b 25/03/2026	DCC to arrange a session on ISO Accreditations	DCC	24/06/2026	**June 2026** – Update requested from DCC.	
13b 25/03/2026	CC/CFO to discuss with Claire Griggs updating the Strategic Risk Register Report	CC/CFO	~~24/06/2026~~ 30/09/2026	**June 2026 –** Meeting to be arranged prior to the next reporting of the SRR to JAC in September.	Ongoing with original timescale extended
14c 25/03/2026	PFCC/CE to liaise with procurement for a completion time on ITT Templates	OPFCC	24/06/2026	**June 2026** – Update required from OPFCC	
15 25/03/2026	CC/CFO arrange development session on HMICFRS Value For Money Profiles	CC/CFO	24/06/2026	**June 2026** – A HMICFRS VFM tutorial by the CC CFO has been included as part of the development session following the June meeting.	Ongoing within original timescale

Agenda Item 5b

Joint Audit Committee – Review of Effectiveness Action Plan 2025/26

Completed
Ongoing within Original Timescale
Ongoing with original timescale extended.
Overdue

Ref	Improvement Area	Planned Action	Owner	Review Date	Status
JAC1	Support and monitor the OPCC and Constabulary plans to address sustainability.	• Maintain longer term budget overview through Corporate Updates • Follow through any sustainability issues from audit reports • Identification, analysis and comment on sustainability issues within Annual Accounts	JAC	June 2026	Completed
JAC2	Achieve a greater understanding of HMICFRS work, reports and findings and how these are integrated into mainstream activities, including risk registers and the Futures Programme / benefit realisation process.	• Development Session on HMICFRS / Futures Programme • HMICFRS reports included as formal agenda item for JAC • Monitor through Corporate Updates **Development session included on JAC agenda for 24/06/26**	JAC	~~March 2026~~ June 2026	Ongoing, with original timescale extended
JAC3	To improve the profile and engagement of JAC with those tasked with the overall responsibility for governance, and any governance committees as necessary / considered beneficial to enhance its work.	• Chair has met with PFCC, Chief Constable, Chief Fire Officer, Chief Executive, PFCC DoF, CC DoF, External Audit, Internal Audit, • Chair has met with Chair of Scrutiny Panel and Deputy CC • Chair has attended Police, Fire and Crime Panel Meeting	JAC	March 2026	Completed

JAC4	Achieve a greater understanding of partnerships that the PCC and Constabulary are involved with.	• Development session on partnerships • Analysis and follow up of relevant audit reports • Overview through Corporate Updates - especially any changes	JAC	~~March 2026~~ March 2027	Ongoing, with original timescale extended
JAC5	Support and challenge any new or emerging governance arrangements including the greater collaboration and joint working with other organisations on service delivery.	• Overview through Corporate Updates • Specific JAC agenda item if required • Link with other organisations as necessary	JAC	~~March 2026~~ March 2027	Ongoing, with original timescale extended
JAC6	To ensure that internal JAC arrangements support its overall aims through the introduction of an annual assessment and development process for members, including the active uptake and participation in appropriate training opportunities.	• Annual discussion and assessment held with all JAC members • Training / Development plans agreed for all members • Action Plan arising from this process drafted	JAC	March 2026	Completed

Joint Audit Committee – 24 June 2026

Item 06c Corporate Update – Finance

Report of: Michelle Bellis, Constabulary CFO

Executive Summary

This paper provides a brief corporate update in relation to financial matters and has been prepared by the Constabulary Chief Finance Officer.

Recommendation

Joint Audit Committee members are asked to note the contents of the update.

Corporate Update – Financial Matters

Statutory Audit of Accounts

2025/26 – The statutory statement of accounts and supporting governance documents for 2025/26 are included on the agenda for the JAC meeting on 24/06/26. The external auditors (Grant Thornton) have completed some interim audit work and are due to commence the annual audit at the end of June with the aim of having the audit findings report at the JAC meeting in September.

2025/26 Budget Monitoring

The provisional revenue outturn (subject to audit) was approved at the Executive Board Police meeting on 19/05/26. The report showed a combined overspend of £10k (0.01%) which was after transfers to reserves in earlier quarters of £2.7m had been made, the reserve transfers were adjusted at year end to provide a balance budget position for 2025/26. The ability to transfer to reserves has arisen through a combination of additional income/funding received and the in-year effect of savings delivered as part of the futures programme which amount to a recurring budget reduction of £3m.

2026/27 Budget Setting

The budget process for 2026/27 concluded on 12/02/26 when the Commissioner, at his Public Accountability Conference, approved the budget for 2026/27 and MTFF to 2030/31. The budget for 2026/27 is balanced, as is the statutory requirement with a budget gap emerging of £1.7m in 2027/28 rising to £6.8m per annum by 2030/31. A programme of work within the Constabulary, known as the Futures Programme, continues to work on projects to bridge this gap.

Internal Audit

The agenda includes the MIAA Head of Internal Audit Annual Report and is based on the completion of 9/10 planned audits for 2025/26. The 2026/27 programme is now underway and progress will be reported through JAC as normal.

HMICFRS Reports

Since the last meeting the following reports have been issued by HMICFRS, please use link to access the report.

Cumbria Constabulary - National Child Protection Inspection

Cumbria Constabulary: National child protection inspection - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services

JAC Recruitment

The process to recruit additional members and a new chair for JAC has now concluded. Jake Cornthwaite will take over as chair from the September meeting and will be supported by Malcolm Iredale at that meeting, which will be Malcolm's final meeting. Three new members of the committee have been successfully recruited and will attend their first meeting on 24/06/26. The three new members are Sharon Gernon-Booth, Lindsay-Anne Straughton and Samantha Simpson.

Internal Audit Progress Report
Joint Audit Committee (24th June 2026)

Cumbria Police, Fire & Crime Commissioner

Cumbria Constabulary

Contents

Global Internal Audit Standards (UK public sector)

Our work was completed in accordance with Global Internal Audit Standards (UK public sector).

1 Introduction

This report provides an update to the Joint Audit Committee in respect of the progress made in against the Internal Audit Plan for 2025/26 and 2026/27 and brings to your attention matters relevant to your responsibilities as members of the Joint Audit Committee.

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Global Internal Audit Standards (UK public sector).

This progress report covers the period 6th March 2026 – 9th June 2026.

2 Key Messages for Joint Audit Committee Attention

Since the last meeting of the Joint Audit Committee, there has been the focus on the following areas:

2025/26 & 2026/27 Audit Reviews

The following reviews have been finalised from the 2025/26 Audit Plan:

- Risk Management (Moderate)

Overall, the audit identified that there was an adequate system of internal control, however, there were some areas of weakness relating to risk scoring, risk register detail and training.

- Officer Safety Training (Moderate)

Overall, the audit identified that there was an adequate system of internal control, however, there were some areas of weakness relating to officers having expired training with the reasoning not always being documented. There were also issues with the system used to gain approval for deferral of training.

- IT Asset Management (Moderate)

The Constabulary demonstrated effective controls in respect of acquisition, deployment and disposal of ICT assets which was supported by documented ICT asset management policies and procedures. However, reconciliation processes for ICT assets could be strengthened by leveraging technologies that the organisation had already deployed.

The remaining review below is in progress:

- Attendance Management: The Terms of Reference was issued September 2025, awaiting key information to be able to complete the fieldwork. Concerns have been escalated to both senior management and the JAC

The following reviews from the 2026/27 plan are in draft report/fieldwork stage:

- Accreditations (draft report)
- Serious and Organised Crime (fieldwork)

Audit Plan Changes

Audit Committee approval will be requested for any amendments to the original plan and highlighted separately below to facilitate the monitoring process.

- There are no changes requested.

MIAA – Towards Excellence

- MIAA's Digital Teams have been formally awarded the Digital Skills Development Network's 'Towards Excellence in Digital Standards Level 3' accreditation. This is the highest level of recognition in this national framework.
- This accreditation is part of the NW Skills Development Towards Excellence programme, which celebrates NHS organisations that demonstrate outstanding commitment to digital standards and workforce development.

Added Value

Events

- Leading across generations (12th June 2026): Generational leadership is all about leading in a way that recognises, values and brings together the different perspectives, expectations and working styles of multiple age groups in the workforce. For the first time in history, five different generations are working in the same employment environment. Understand what motivates each generation and how expectations differ across age groups.
- Empowering managers to support their teams (16th July 2026): Designed specifically for senior and system level leaders who want to build confident, capable managers who can recognise, understand, and support staff experiencing burnout. Through a blend of practical tools, case studies, and proven wellbeing approaches, colleagues will discover how to create a culture where managers feel empowered to act early, have meaningful conversations, and create supportive environments where staff can recover and thrive.

Appendix A: Contract Performance

The Global Internal Audit Standards (UK public sector) state that 'In the UK public sector, a chief audit executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control.'

Audit Committee estimated reporting dates are approximate and are dependent upon engagement and availability of officers.

Below sets outs the overview of delivery for your Head of Internal Audit Opinion for 2026/27:

HOIA Opinion Area	Qtr as per Plan	TOR Agreed	Status	Assurance Level	Draft & Final Report Issued	Estimated Audit Committee Reporting	Audit Committee Reporting	Exec Lead
Core Assurances								
Key Financial Systems – Deep Dive	Q3					March 2027		Chief Finance Officer
Risk Management	Q4					June 2027		Director of Strategic Development
AI Governance	Q3					March 2027		ICT Business Development Manager
Risk Based Assurances								

HOIA Opinion Area	Qtr as per Plan	TOR Agreed	Status	Assurance Level	Draft & Final Report Issued	Estimated Audit Committee Reporting	Audit Committee Reporting	Exec Lead
Civil Orders	Q2					November 2026		Head of Legal Services
Accreditations	Q1	✓	Draft report		20th May 2026	September 2026		Detective Chief Superintendent
Recalls and Warrants Process	Q2					November 2026		Detective Chief Superintendent
Serious and Organised Crime	Q1	✓	Fieldwork			September 2026		Detective Chief Superintendent
Personal Development Reviews	Q2					November 2026		Superintendent Enabling Services
Taser Training	Q3					March 2026		Superintendent Enabling Services
User & Identity Management	Q2					November 2026		Chief Technology Officer
2025/26 Reviews								
IT Asset Management	4	✓	Final Report	Moderate	2nd June 2026		June 2026	

HOIA Opinion Area	Qtr as per Plan	TOR Agreed	Status	Assurance Level	Draft & Final Report Issued	Estimated Audit Committee Reporting	Audit Committee Reporting	Exec Lead
Attendance Management Policy/Retention	3	✓	Fieldwork					Superintendent Enabling Services
Officer Safety Training	3	✓	Final Report	Moderate	27th April 2026		June 2026	Superintendent Enabling Services
Risk Management	4	✓	Final Report	Moderate	23rd April 2026		June 2026	Director of Strategic Development
Follow Up								
Qtr 1		N/A	Complete	N/A			June 2026	
Qtr 2		N/A				September 2026		
Qtr 3		N/A				November 2026		
Qtr 4		N/A				March 2027		

If due to circumstances beyond our control we are unable to achieve sufficient depth or coverage, we may need to caveat opinions and explain the impact of this and what will be done to retrieve the position in future.

Appendix B: Performance Indicators

The primary measure of your internal auditor's performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

Element	Reporting Regularity	Status	Summary
Delivery of the Head of Internal Audit Opinion (Progress against Plan)	Each Joint Audit Committee	Green	There is ongoing engagement and communications regarding delivery of key reviews to support the Head of Internal Audit Opinion.

Element	Reporting Regularity	Status	Summary
Completion of the plan within agreed timetable and budget	Each Joint Audit Committee	Green	There has been ongoing engagement and communications with management regarding delivery of key reviews to support the Head of Internal Audit Opinion.
Final audit report issued within 10 days of receiving a management response	Each Joint Audit Committee	Green	All reports have been issued on a timely basis on receipt of management responses.
Final audit reports have been agreed by the nominated Senior Leadership Executive	Each Joint Audit Committee	Green	All reports have been agreed and approved by the lead executive.
Proportion of recommendations raised which are agreed by management	Each Joint Audit Committee	Green	All actions arising from audit reviews have been accepted by management.
Percentage of recommendations which are implemented (Part One)	Each Joint Audit Committee	Green	From 32 (100%) outstanding due recommendations, 22 (69%) recommendations have been completed in total. There are 10 (31%) overdue recommendations, either in progress, awaiting an update.
Qualified Staff	Annual	Green	MIAA have a highly qualified and diverse workforce which includes 65% qualified staff. The Senior Team delivering the Internal Audit Service to the Constabulary are CCAB/IIA qualified.

Element	Reporting Regularity	Status	Summary
Quality	Annual	Green	MIAA operate systems to ISO Quality Standards. MIAA conforms with the Global Internal Audit Standards (UK public sector).

Appendix C: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

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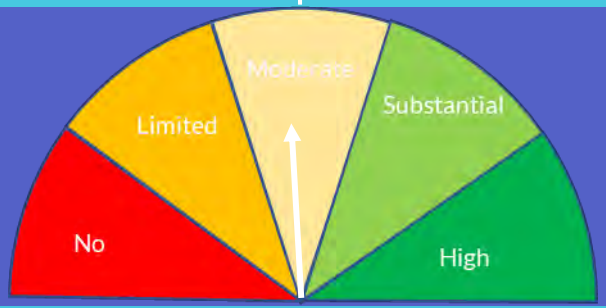
Officer Safety Training

Final Assignment Report 2025/26

Cumbria Police, Fire & Crime Commissioner and Cumbria Constabulary

309CPFCCC_2526_008

Overall Assurance Opinion	
	There was an adequate system of internal control, however, in some areas weaknesses in design and inconsistent application of controls put the achievement of some aspects of the system objectives at risk.

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MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation, and is for your sole use. If you have any queries regarding this review please contact the Engagement Manager. To discuss any other issues then please contact the Director.

1 Executive Summary

Overall Audit Objective: The overall objective was to assess whether officer safety training (including First Aid) is effective, compliant with national standards, and mitigates operational risks.

Scope Limitation: A sample of officer training compliance was undertaken. MIAA did not review all officers' training compliance. Only First Aid and Public and Personal Safety training was reviewed. We did not be review the content or delivery of the training against the National Curriculum.

Key Findings/Conclusion

Overall, there was an adequate system of internal control, however, in some areas weaknesses in design and inconsistent application of controls put the achievement of some aspects of the system objectives at risk.

Areas of good practice identified related to the Public and Personal Safety Training (PPST) Policy and Procedure in place and a Learning and Development Strategy. The Chronicle system is used by the Constabulary. This allows trainers and officers to be alerted when their training is due to expire in order to remain accredited. Sample testing of PPST trainers identified, the initial PPST course had been attended by all in the sample and a record retained on Chronicle, all had a refresher training for the current year except one who had completed their initial training this year and therefore did not require a refresh. Sample testing of First Aid trainers identified all had completed the training, and the training was in date. The Constabulary have processes in place to track training compliance and attendance. Review of the training planner showed the majority of weeks have multiple courses available for PPST and First Aid.

Areas for improvement related to officers having expired training, the deferment and exceptional circumstances tracker was not being reviewed and sample testing identified there were problems with the forms sending through to the appropriate Superintendent for approval. The tracking document of officers requiring training did not always document why the officers' training had expired without a new training date being booked in. The Constabulary currently have a low number of trainers; this has led to trainers receiving deferral and exceptions for completing their own training which would lead to them not being accredited. Areas of improvement were identified in relation to the policies and procedures, with the Constabulary completing some of the recommendations during the audit. There was no monitoring and reporting of PPST and First Aid training compliance, only for those officers who were also taser trained.

Objectives Reviewed	RAG Rating
Policies and Procedures	Amber
Training Instructors	Amber
Training Compliance	Amber
Accessibility and Deferment	Amber
Assurance Reporting	Amber
Overall Assurance Rating	**Moderate**

Recommendations		
Risk Rating	Control Design	Operating Effectiveness
Critical	-	-
High	-	-
Medium	3	3
Low	-	-
Total	**3**	**3**

Areas of Good Practice

- The Constabulary have a PPST Policy and Procedure in place and a Learning and Development Strategy.
- The Constabulary have a policies, procedures and strategies library that is available to staff. The library includes the PPST Policy.
- The Chronicle system is used by the Constabulary. This allows trainers and officers to be alerted when their training required in order to remain accredited is due to expire. The notice is at 30 days and 1 day. This email is also sent to their supervisor, and the Chronicle Manager receives a daily bulk email of all expiry's.
- The Chronicle system outlines what is required for the PPST/first aid training to be accredited. For example, the trainers need 48 hours of training time, the system keeps a log of the training time they have.
- Sample testing of PPST trainers identified that the initial PPST course had been attended by all in the sample and a record retained on Chronicle. All had undertaken refresher training in the current year except one who had completed their initial training this year and therefore did not require a refresh.
- Sample testing of First Aid trainers identified all had completed the training, and the training was in date.
- The Constabulary have a document that outlines every officer who needs to undertake PPST and First Aid training and when this is due to expire.
- The Crown duty system will notify the officer when they are booked onto to training. Joining instructions are emailed to officers before the training.
- Review of the training planner showed the for the majority of weeks in the year there were multiple courses available for PPST and First Aid.
- The Constabulary have 2 Microsoft forms (deferral and exceptional circumstances) set up for officers that need to cancel or defer training.
- An attendance sheet is recorded during the training session by the trainer and is added to the system after the training has been completed.
- Trainers have to complete a training non-attendance form after the training session to document any officers who did not attend. The form goes to the individual, duties planner and respective line manager.
- A weekly report is produced by the Chronicle Manager that mainly focuses on Taser training (but also included PPST and First Aid training) for those officers who also complete Taser Training, that has expired or is due to expire. This goes to the weekly Chief Officers Group.

Key Findings – Issues Identified	
Medium	1.1. Review of training compliance identified officers with expired training. 1.2. Review of officers PPST and First Aid training identified areas for improvement (see recommendation 2 for more information) 1.3. Areas of improvement were identified in relation to the PPST and First Aid trainers (see recommendation 3 for more information)

Key Findings – Issues Identified	
	1.4. Areas of improvement were identified in relation to the Constabulary's policies and procedures (see recommendation 4 for more information) 1.5. Areas of improvement were identified in relation to deferring of training (see recommendation 5 for more information). 1.6. There were no monitoring and reporting of PPST and First Aid training compliance, only for those officers who are also taser trained.

Deputy Chief Constable Comments

I have reviewed the report in relation to the audit of Officer Safety Training. I note that the report provides 'moderate' assurance with 6 recommendations, all of which are graded as medium, with 3 relating to control design matters and 3 relating to operational effectiveness matters. Management responses have been provided for each of the recommendations by Supt. Sarah Jones and the timescales for delivery are appropriate and reasonable. I also note the numerous examples of good practice that are highlighted in the report. Progress against the agreed management actions will be monitored through the Organisational Board which is chaired by ACC Patrick.
Jonny Blackwell, Deputy Chief Constable 27/04/2026

2 Findings and Management Action

1. Expired Officer Safety Training		Risk Rating: Medium
Operating Effectiveness		
Key Finding – Sample testing of first aid and PPST training compliance identified: PPST: • 4 officers had expired training. Management advised there were reasons for training not having been completed such as maternity and occupational health restrictions however, the dates of the reasons did not cover the whole of the missed training period. • 3 in the sample had not completed training between 2022 and 2025. Management advised there was reasons for training not being completed such as maternity leave etc. First Aid: • 4 officers had expired training. A further 1 had training which expired on the day of testing, with another course not yet being completed. • 1 in the sample had not completed any training between 2022 and 2025. Management advised this was due to maternity leave from January 24 – November 24.	**Specific Risk** – Officers do not attend training at the right interval which could lead to reputational damage and public/officer harm and is not in line with guidance.	**Recommendation** – • Review the themes emerging from expired training and implement an action plan to increase training compliance regarding first aid and PPST. • Ensure the exceptional circumstances tracker includes reasoning as to why the training cannot be completed.

• 1 had a gap between Aug 2024 when training expired and Jan 2025 when next training was completed. Management advised this was due to maternity leave until October 2024 with a course booked in for 8th July 26. • 1 had a gap between 2022 when training expired and when training was next completed in 2023. MIAA received no further evidence as to why the training had not been completed during this period. Deferment Tracker: • 1 in the sample had their last PPST training expiry noted as 01/01/2022. • 1 in the sample had their last PPST training expiry noted as 01/01/2023 Management advised the referral and exceptional circumstance forms were launched in Summer 2024 so there is no record within this process of why someone wouldn't have undertaken training since 2022. Exceptional Circumstances Tracker: • 1 had a rational that did not indicate the reason for the officer not attending training. Management advised change in staffing has meant the data hasn't been reviewed by anyone and has been there for audit purposes to refer back to.		

Management Response – **Review the themes emerging from expired training and implement an action plan to increase training compliance regarding first aid and PPST.** This recommendation is accepted and the below SMART action plan developed. S – Review the themes emerging from expired training and implement an action plan to increase training compliance regarding first aid and PPST. M – This is measurable by the completion of the review, identifying any themes and developing a plan of action therefore after to address themes. A – This is achievable as data is already collated within L&D dept and available for review. R – It is essential that the department take a proactive approach to improve and identify themes which hinder effective delivery. T – The data for this work, if readily available, should be a relatively easy review process and confirm themes and develop separate plan of action to address said themes. Timescales therefore for completion in 2 months when considering other recommendations in their entirety; 26.06.2026 • **Ensure the exceptional circumstances tracker includes reasoning as to why the training cannot be completed.** This recommendation is accepted and the below SMART action plan developed. • S – Ensure the exceptional circumstances tracker includes reasoning as to why the training cannot be completed.	Evidence to confirm implementation – **Review the themes emerging from expired training and implement an action plan to increase training compliance regarding first aid and PPST.** - Confirm that internal review has taken place and share any identified themes and action taken therefore after is applicable. **Ensure the exceptional circumstances tracker includes reasoning as to why the training cannot be completed.** - Confirm and demonstrate that the tracker has been updated with reasoning.

M – This is measurable by the completion of adding in a new criteria field within the tracker and any reporting documentation. A – This is achievable as the form and the subsequent tracker are internally owned and therefore should be easily amended. R – It is essential that the department take a proactive approach to improve and identify themes which hinder effective delivery; capturing reasoning is essential to understand this. T – the mechanisms for these changes are already in place and require review; should be a relatively easy review process of amending two locally held systems. Timescales therefore for completion in 2 months when considering other recommendations in their entirety; 26.06.2026 Responsible Officer – Supt 3362 Sarah Jones Implementation Date – 26.06.2026.	

2. Tracking of Training		**Risk Rating: Medium**
Operating Effectiveness		
Key Finding – Review of officers PPST and First Aid training tracking records identified areas for improvement. There were discrepancies in the total number of officers requiring training:	**Specific Risk** – Officers do not have attend training at the right interval which could lead to reputational damage and public/officer harm.	**Recommendation** – • Review the discrepancies between the figures in the key finding. • The tracking of expired training should ensure all those officers with training expired have a new

• Management shared the figures included to the Chief Officers Group that showed 1,229 officers require PPST training, and 1,336 officers require first aid training, however this did not reconcile with the data received from the resource coordinator in their teams excel file. For PPST, the Chronicle data tab in excel contained 1,370 officers and 1,406 for First Aid. The initial numbers may have only included those who need taser training in addition to PPST/First Aid. The resource coordinator teams excel file also contained discrepancies between tabs for PPST. The Chronicle data tab contained 1,370 officers; however, the expiry dates tab included 1,401 officers. For First Aid, the expiry tab had 1,406 officers, whereas the Chronicle data tab contained 1,407 officers. Further examination of the data identified the following: 130 officers whose PPST training had expired did not have a new PPST training course scheduled on the tracker and had no notes as to why the training had not been completed such as maternity leave or suspension. 235 officers whose First Aid training had expired and did not have a new First Aid course scheduled on the tracker and had no notes as to why the training had not been completed. Management advised there can be a number of reasons why training may not be	Training cannot be monitored effectively to ensure that officers are receiving the required training.	course date booked and noted on the tracker or narrative attached to the tracker that outlines why training is not currently required and a date for when this should be reviewed.

scheduled – medical, injury, welfare, performance, lack of available courses that match with the shift pattern, commitment to reduce cancelled rest days etc. They do not currently record every reason as to why it may not have been scheduled at that time. Learning & Development, Resourcing and Chronicle meet to go through the training availability, requirements etc.		
Management Response – • **Review the discrepancies between the figures in the key finding.** This recommendation is accepted and the below SMART action plan developed. S – Review the discrepancies between the figures in the key finding M – This is measurable by the completion of the review and confirming how this has been reconciled or explained. A – This is achievable as requires review and reconcile of data already provided to the audit team. R – It is essential that data held, either in L&D, RCT or organisational wide is correct and informed, and the extent of any issue is documented correctly to inform risk management. T – The data for this work, if readily available as already provided by L&D/RCT to the audit committee however there will be a number of issues, cross departments to reconcile to provide an accurate picture; but also ensure that any identified process failure is rectified and implemented to give the auditors and organisation confidence in the departmental approach. Timescales therefore for completion are 4 months; 24.08.2026.		Evidence to confirm implementation – **Review the discrepancies between the figures in the key finding.** • Confirm discrepancies review has taken place and demonstrate reconciliation of information and provide auditors with explanation if reconciliation is not applicable/required. **The tracking of expired training should ensure all those officers with training expired have a new course date booked and noted on the tracker or narrative attached to the tracker that outlines why training is not currently required and a date for when this should be reviewed.** • Confirm new tracking system with rebooking mechanism is in place, including confirmation that

• **The tracking of expired training should ensure all those officers with training expired have a new course date booked and noted on the tracker or narrative attached to the tracker that outlines why training is not currently required and a date for when this should be reviewed.** This recommendation is accepted and the below SMART action plan developed. S – The tracking of expired training should ensure all those officers with training expired have a new course date booked and noted on the tracker or narrative attached to the tracker that outlines why training is not currently required and a date for when this should be reviewed. M – This is measurable by the completion of the review of the issues, identifying a solution for creation of effective tracking, including dates and rationale, and works cross department (L&D and RCT) for successful implementation of said process. A – This is achievable through departmental review and creation of potentially new practice and recording mechanism. It will also require cross department working with RCT. R – It is essential that training exceptions are tracked effectively to inform on risk management but also to ensure problem solving and effective training planning/management. T – This will require a review of current practice and require the provision of a new tracking mechanism (system and practice), to give the auditors and organisation confidence in the departmental approach, it is recommended that timescales therefore for completion are 4 months; 24.08.2026. Responsible Officer – Supt Sarah Jones Implementation Date – 24.08.2026	that the tracker contains narrative as to why training is not required and appropriate review dates. •

3. PPST and First Aid Trainers		Risk Rating: Medium
Operating Effectiveness		
Key Finding – The Constabulary currently have two trainers whose training qualification has expired. The qualification had expired due to insufficient training hours. There are plans in place to recredit the trainers but these were not documented. Review of the deferral and exceptional circumstances tracker identified the following: • For one in the sample their qualifications (PPST, 1st aid and taser) were out of date. The trainer could not complete the PPST course and so authorisation was requested so the trainer can still train officers without them being accredited. The trainer was out of licence as his PPST was out of date. However, an exceptional circumstances request was made and approved. • A further trainer could not complete their PPST training, and an extension was requested to T due to the critically low number of qualified trainers at present Peer assessments of trainers should be completed annually; management advised the peer assessments had been completed but they were difficult to locate.	**Specific Risk** – Instructors are not accredited. This may lead to reputational damage and public/officer harm if the instructors continue to train or may limited the number of training sessions that can be accommodating resulting in more officers with expired training.	**Recommendation** – • An action plan should be produced and implemented to increase the numbers of PPST trainers so that extensions to PPST are not required for trainers solely due to the critically low number of qualified trainers at present. • Action plans should be produced for all trainers to ensure they are and remain accredited. • Peer assessments should be completed of trainers annually and the documentation retained centrally so that it can be accessed should a trainer leave the Constabulary. • A review of the trainers prior learning mapping documentation should be completed to ensure they are all completed in full.

One of the prior learning mapping documents showed the qualification section was not completed.		
Management Response – • **An action plan should be produced and implemented to increase the numbers of PPST trainers so that extensions to PPST are not required for trainers solely due to the critically low number of qualified trainers at present.** This recommendation is accepted however requires a proposed change of wording. The assumption from the auditors is that we do not have sufficient trainer numbers in department to deliver. It is not clear from the audit how MIAA have made the assumption of 'critically low' trainers and against what criteria. FTE budgeted trainer numbers is significantly different to available trained staff qualified to deliver training; the department has an on going training programme to bring staff up to full operational and occupational accreditation in line with College of Policing training licenses. There has been limited review of force training needs in L&D in respect of the delivery of PPST, First Aid and Taser within the department, aside from the provision of omni competent trainers; there has not been a wholesale review of plans for initial and refresher training to accurately map out the need for training to ensure timely training provision and management. Alongside this there is a need for reviewed governance in L&D to ensure progression of trainers to full occupational and operational competence. The department is proposing a review of the Training Needs Assessment for specialist training and have the intention of developing a 3 year TNA delivery plan, taking into account officer numbers, requirements for PPST, First Aid and Taser and provide a more co-ordinated approach. Until this is completed and the organisation understand what the 3 year delivery looks like and how this can be delivered, the recommendation of more staff requested for pending. That said, it may be the case that, upon review a departmental move of budgeted posts within L&D, dependent on other training delivery may be required; (2 FTE currently vacant) but to come to this, there is a requirement for an evidence based approach.		Evidence to confirm implementation – **Completion of training needs assessment in L&D for specialist training to include PPST, First Aid and Taser and subsequent review to specialist trainer numbers to achieve proposed TNA.** • Confirmation of completion of the TNA review and assessment of staffing needs. **Action plans should be produced for all trainers to ensure they are and remain accredited.** • completion of the TNA review and assessment of staffing needs. • Confirmation of this issue as an agenda item within proposed L&D Training Management Board. **Peer assessments should be completed of trainers annually and the documentation retained centrally so that it can be accessed should a trainer leave the Constabulary.** • Confirmation of a defined peer assessment procedure, repository and inclusion in L&D management governance. **A review of the trainers prior learning mapping documentation should be completed to ensure they are all completed in full.**

Therefore, the following SMART action plan is proposed: S – Completion of training needs assessment in L&D for specialist training to include PPST, First Aid and Taser and subsequent review to specialist trainer numbers to achieve proposed TNA. M – This is measurable by the completion of the TNA review and assessment of staffing needs. A – This is achievable through departmental review if proposed plan for review work is agreed. This is a significant piece of work which requires both time and resource to develop. R – It is essential that training delivery is data informed and long term planning is in place to achieve successful delivery. T – This will require extensive TNA review and subsequent staffing assessment therefore it is recommended that timescales for completion are 4 months; 24.08.2026. • **Action plans should be produced for all trainers to ensure they are and remain accredited.** This recommendation is accepted and the below SMART action plan developed. S – Action plans should be produced for all trainers to ensure they are and remain accredited. M – This is measurable by the inclusion of this issue as an agenda item within proposed L&D Training Management Board; an L&D led internal governance mechanism, where issues raised within this audit (and other identified matters) are progressed. A – This is achievable as requires inclusion in governance and management therein by Enabling Services SLT.	• Confirmation of the review of learning mapping, demonstrated documentation and confirmed procedure for future scrutiny via L&D governance.

R – It is essential that the L&D department and force wide training delivery pertinent to specialist training is delivered effectively, and the capability, accreditation and availability of trainers for this is essential. T – Whilst establishing a board, agenda, TOR etc are relatively easy tasks, it is proposed that this should be developed at the end of the review and completion of recommendations for completeness. Timescales therefore for completion in 4 months; 24.08.2026. • **Peer assessments should be completed of trainers annually and the documentation retained centrally so that it can be accessed should a trainer leave the Constabulary.** This recommendation is accepted and the below SMART action plan developed. S – Peer assessments should be completed of trainers annually and the documentation retained centrally so that it can be accessed should a trainer leave the Constabulary. M – This is measurable by confirmation of a defined peer assessment procedure akin to other training disciplines in the organisation, confirmation of repository and inclusion in L&D management governance. A – This is achievable as requires review of current process, learning from other disciplines, e.g POPS, Firearms etc and developing new process, repository and inclusion in governance structure. R – It is essential that the L&D department records are accurate and available. This will fall in line with any College of Policing training license. T – In order that the process is reviewed effectively, timescales for completion are 4 month; 24.08.2026.	

• **A review of the trainers prior learning mapping documentation should be completed to ensure they are all completed in full.** This recommendation is accepted and the below SMART action plan developed. S – A review of the trainers prior learning mapping documentation should be completed to ensure they are all completed in full. M – This is measurable by confirmation of the review of learning mapping, documented and recorded via L&D governance. A – This is achievable as requires review of current governance approach and recording management to ensure training are occupational and operationally competent to deliver in line with College of Policing training license. R – It is essential that the L&D department records are accurate and available. This will fall in line with any College of Policing training license. T – In order that the process is reviewed effectively, timescales for completion are 4 month; 24.08.2026. Responsible Officer – Supt Sarah Jones Implementation Date – 24.08.2026	

4. Policies and Procedures	**Risk Rating: Medium**
Control Design/Operating Effectiveness	

Key Finding – Areas of improvement were identified in relation to the Constabulary's policies and procedures. Review of the Public and Personal Safety Training Policy (PPST) identified: • The PPST Policy was approved in 2024, however the control document stated there was an interim review due April 2025 due to College of Policing updates. The 'amendments made' section however was blank and the date and version number was still V4 15th March 2024. Management advised the review was not undertaken in April 2025. As of March 2026, PSM Mod 14 (role specific) remains under review. A review will take place 2027, unless the College of Policing Authorised Professional Practice is updated before this date. The Policy has been updated to reflect this during the audit. • College of Policing Authorised Professional Practice states the policy should include: 'the roles – as opposed to rank or grade – that have been assessed as requiring PPST, including the roles that require officers and staff to use personal protective equipment (PPE), and those roles that do not require the use of PPE.' This is not included in the Policy. Management advised they are awaiting an update from the CoP and are contacting the CoP for	**Specific Risk** – Policies and procedures do not align with updated national guidance. Officers are unaware of their requirements with the absence of a first aid policy.	**Recommendation** – • Update the 'amendments made' section with any required updates during the interim review in April 2025. • The policy should be updated to include the roles that require officers and staff to use personal protective equipment (PPE), and those roles that do not require the use of PPE. • Consider producing a First Aid training specific policy. • Update the Learning and Development Strategy to ensure consistency with dates.

progress on this, and they will amend the policy once published. The Constabulary do not have a policy covering first aid. It is included briefly in the PPST Policy. Review of other Constabularies identified a specific first aid policy/Standard Operating Procedure was sometimes in place. Management advised no separate first aid policy is needed, because they are following national standards and guidance, they are not required to create a separate policy. This is a force stance regarding suitability of policies. The PPST policy statement was updated during the audit with a link to APP first aid. The Constabulary have a Learning and Development Strategy. The title states this covers 2024-2028, however the header says 2023-2028. The annual review of the strategy was due in September 2025.		
Management Response – • **Update the 'amendments made' section with any required updates during the interim review in April 2025.** • **The policy should be updated to include the roles that require officers and staff to use personal protective equipment (PPE), and those roles that do not require the use of PPE.** This recommendation is accepted and the below SMART action plan developed. S – A review of PPST policy relating to specifics of:		Evidence to confirm implementation – **Update the 'amendments made' section with any required updates during the interim review in April 2025.** **The policy should be updated to include the roles that require officers and staff to use personal protective equipment (PPE), and those roles that do not require the use of PPE.**

• Update the 'amendments made' section with any required updates during the interim review in April 2025. • The policy should be updated to include the roles that require officers and staff to use personal protective equipment (PPE), and those roles that do not require the use of PPE. M – This is measurable by confirmation of policy review and sharing of a reviewed and updated policy document with auditors. A – This is achievable as requires review of policy already in place. R – It is essential that force policies are clear and accurate. T – In order that the process is reviewed effectively, timescales for completion are 1 month; 25.05.2026. • **Consider producing a First Aid training specific policy.** This recommendation is not accepted in its entirety. As outlined at the time of the inspection to MIAA, where national guidance is available force policy is that a stand-alone policy is not required of which First Aid Training is one area of guidance nationally. This has been the stance of the force in respect of First Aid for a number of years. That said, due diligence can be done to review this nationally to see if Cumbria Constabulary are an outlier. Therefore the below SMART action plan is identified. S – Conduct national benchmarking into the development of First Aid Policy within national L&D departments. Upon those results, consider thereafter creation of policy if the Constabulary are an outlier and a requirement can be evidenced. M – This is measurable by confirmation of benchmarking and subsequent decision rationalised to auditors. A – This is achievable as requires benchmarking and review.	• Confirmation of review of policy and publication of new version. **Consider producing a First Aid training specific policy.** • Confirmation of benchmarking completion and review, rationalise to auditors whether policy is to be created. **Update the Learning and Development Strategy to ensure consistency with dates.** • Confirmation of updated strategy and publication.

R – It is essential that force has the required guidance and policies. T – In order that the process is reviewed effectively, timescales for completion are 4 month; 24.08.2026 • **Update the Learning and Development Strategy to ensure consistency with dates.** This recommendation is accepted and the below SMART action plan developed. S – A update the L&D Strategy for consistency of date. M – This is measurable by confirmation of updated strategy and confirm publication. A – This is achievable as requires review of strategy and changing of dates. R – It is essential that force strategies are up to date. T – In order that the process is reviewed effectively, timescales for completion are 1 month; 25.05.2026. Responsible Officer – Supt Sarah Jones Implementation Date – 25.05.206 & 24.08.2026	

5. Deferment	**Risk Rating: Medium**
Control Design/Operating Effectiveness	

Key Finding – Review of the deferment tracker identified the recording of the circumstances for deferral were in depth for most on the tracker entries however, 1 stated 'injury' for the circumstances. This did not have completed approval details or the name of the Superintendent who had approved the entry. Selecting a sample from the deferral and exceptional circumstances spreadsheets identified: • For 2, the lead could not find the emails granting the deferral/extension of training from the Superintendent. There was an issue with the system, in that it was not emailing the Superintendent for approval when the form was completed. On the 2 occasions sampled the form did go through to the spreadsheet but not to the Superintendent. Management advised the approval is usually discussed before the form is completed; however, the issue was found from the audit that the emails had not been working for Crime Command. • For 3 in the sample, we saw evidence of the approval email sent to the Superintendent but not the subsequent approval received from them. Management advised supervisors have often recorded their staff as working in the wrong area so the form	**Specific Risk** – Deferrals for training may be being granted without appropriate permission. Audit trails of deferment are not recorded which may result in issues should a legal case arise.	**Recommendation** – • Remind staff of the importance of completing deferment forms in detail. Forms should be returned if not completed with sufficient information. • Regular audits should be undertaken of the deferment log to ensure the Microsoft form is working correctly and emails being sent to the appropriate people. • Approval emails should be sought and retained for all deferments.

has gone to the wrong Superintendent for approval. Going forward they will choose the Superintendent by name. This will also help when there are natural leadership changes and moves within the organisation as the form will be easier to amend. With the new form and process agreed these will be monitored closer to ensure there are no gaps in the loop.		
Management Response – • **Remind staff of the importance of completing deferment forms in detail. Forms should be returned if not completed with sufficient information.** • **Regular audits should be undertaken of the deferment log to ensure the Microsoft form is working correctly and emails being sent to the appropriate people.** • **Approval emails should be sought and retained for all deferments.** These recommendations are accepted and the below SMART action plan developed. S – Review the deferment process and governance to ensure: • Remind staff of the importance of completing deferment forms in detail. Forms should be returned if not completed with sufficient information. • Regular audits should be undertaken of the deferment log to ensure the Microsoft form is working correctly and emails being sent to the appropriate people. • Approval emails should be sought and retained for all deferments. M – This is measurable by confirmation of reviewed deferment process, articulating changes made, communication, audit data and governance.		Evidence to confirm implementation – **Remind staff of the importance of completing deferment forms in detail. Forms should be returned if not completed with sufficient information.** **Regular audits should be undertaken of the deferment log to ensure the Microsoft form is working correctly and emails being sent to the appropriate people.** **Approval emails should be sought and retained for all deferments.** • confirmation of reviewed deferment process, articulating changes made, communication, audit data and governance.

A – This is achievable as requires review of process, review record keeping, communication to the force and governance within L&D. R – Deferment process is intrinsic to the success delivery of specialist training. T – In order that the process is reviewed effectively, timescales for completion are 4 month; 24.08.2026. Responsible Officer – Supt Sarah Jones Implementation Date – 24.08.2026.	

6. Governance		Risk Rating: Medium
Control Design/Operating Effectiveness		
Key Finding – There is no monitoring and reporting of PPST and first aid training compliance, only for those officers who are taser trained. Management advised through this audit process, with the new Chief Inspector, we have identified that they need to expand this approach to stand alone PPST and First Aid statistics. They also intend to include superintendent deferral and the ultimate non-attenders, so they have a holistic data set.	**Specific Risk** – Senior leaders are not sighted on compliance for training which may lead to poor compliance not being appropriately picked up and escalated.	**Recommendation** – The Constabulary should ensure the statistics presented to Chief Officer Group are expanded to include full PPST and first aid compliance, deferrals and nonattendance.
Management Response –		Evidence to confirm implementation –

The Constabulary should ensure the statistics presented to Chief Officer Group are expanded to include full PPST and first aid compliance, deferrals and nonattendance. These recommendations are accepted and the below SMART action plan developed. S – The Constabulary should ensure the statistics presented to Chief Officer Group are expanded to include full PPST and first aid compliance, deferrals and nonattendance. M – This is measurable by confirmation of COG reporting (via Org Pacesetter). A – This is achievable as requires review of reporting mechanism and provision of data. R – Accurate corporate data reporting and insight in imperative to service delivery and risk management. T – For completion in 1 month by 25.05.2026 Responsible Officer – Supt Sarah Jones Implementation Date – 24.08.26	**The Constabulary should ensure the statistics presented to Chief Officer Group are expanded to include full PPST and first aid compliance, deferrals and nonattendance.** Confirmed by demonstrating information shared with COG reporting mechanism via Org Pacesetter.

Appendix A: Engagement Scope

Scope

The overall objective was to assess whether officer safety training (including First Aid) is effective, compliant with national standards, and mitigates operational risks.

- There are policies and procedures in place around officer safety training that aligns with national guidance. Training is defined and available to officers.
- Safety training for officers is delivered by accredited instructors.
- Officers are receiving public and personal safety training, and first aid within the required intervals.
- Training is readily accessible to officers, with methods of communication to prompt officers to complete training in place.
- For those officers who defer or cancel their training, there are processes in place to capture them for future courses and to understand the reasons for non-attendance.
- There are assurance reporting arrangements in place for ensuring data is accurate and complete. Training data is monitored and reviewed to ensure required hours are being met.

Scope Limitations

- A sample of officer training compliance was undertaken. MIAA did not review all officers' training compliance.
- Only first aid and Public and Personal Safety training were reviewed.
- We did not be review the content or delivery of the training against the National Curriculum.

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system

Appendix B: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non- compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significantimpact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Appendix C: Report Distribution

Name	Title
Lorraine Holme	Group Accountant
Michelle Bellis	Constabulary Chief Finance Officer
Sarah Jones	Superintendent - Enabling Services: L&D, HR, OHU, CSD, Fleet & Professional Standards
Kim Brown	Chief Inspector – Learning and Development
Joanne House	Inspector – Learning and Development
Elaine Flowers	Learning Manager

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Limitations

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

Global Internal Audit Standards (UK Sector)

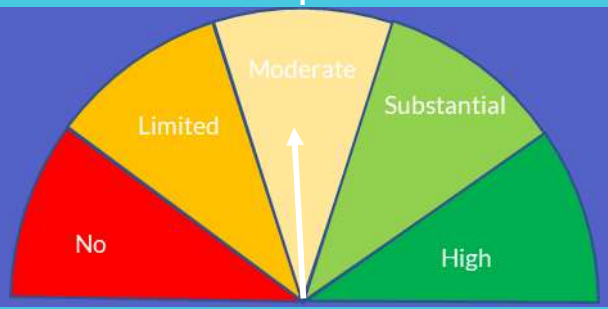
Our work was completed in accordance with Global Internal Audit Standards (UK Sector) and conforms with the International Standards for the Professional Practice of Internal Auditing.

Risk Management

Final Assignment Report 2025/26

Cumbria Police, Fire & Crime Commissioner and Cumbria Constabulary

309CPFCCC_2526_001

Overall Assurance Opinion	
	There was an adequate system of internal control, however, in some areas weaknesses in design and inconsistent application of controls put the achievement of some aspects of the system objectives at risk.

Contents

MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation, and is for your sole use. If you have any queries regarding this review please contact the Engagement Manager. To discuss any other issues then please contact the Director.

3 Executive Summary

Overall Audit Objective: To evaluate the effectiveness of the risk management systems and processes.

Scope Limitation: The scope of this review will focus on the objectives described in the terms of reference and is limited to the assessment of controls and processes in operation at the organisation, at the time of testing. The audit only focussed on Constabulary's risk management and not the risk management of Cumbria's Police, Fire and Crime Commissioner.

Key Findings/Conclusion

Overall, the audit identified that there was an adequate system of internal control, however, in some areas weaknesses in design and inconsistent application of controls put the achievement of some aspects of the system objectives at risk.

Areas of good practice related to the Constabulary having a Risk Management Policy and Procedure in place, that included relevant appendices and roles and responsibilities. The Strategic Management Board received updates on a 4-month cycle, the updates included the Strategic Risk Register, an appendix showing the departmental red RAG risks within the Constabulary and any emerging issues. The Constabulary have a process for new starters to receive information on risk management and risk management training was provided at 6 monthly intervals. All risks reviewed as part of the audit had a risk owner and next review date. Review of the risks in the sample testing identified all had a recent review date and were reviewed on the 4 monthly cycle.

Areas for improvement related to risk scoring, risks were identified that had the same current risk score as the initial risk score, or a higher risk score than initially. This may indicate controls and assurances that are in place are not working effectively. The Risk Registers did not include target risk scores. Gaps were identified when reviewing the risk registers, this mainly focused on actions. The outstanding actions on the Strategic Risk Register did not have a due by date of when the action should be completed. Improvement areas were identified around training; the College of Policing National Decision-Making e-learning, which includes assessing threat and risk and develop a working strategy has a compliance of 71%. The aim is for the Constabulary to have 2,209 staff members complete the training and so far, there are 1,560 who have completed it. Management advised this is expected to increase after a campaign to improve training completion. MIAA did not identify a risk training analysis document in place. A further area for improvement related to updating the policy with some key information.

Objectives Reviewed	RAG Rating
Policy	Amber
Training	Amber
Approach	Amber
Open Risks	Amber
Governance Arrangements	Green
Reporting Mechanisms	Green
Overall Assurance Rating	**Moderate**

Recommendations		
Risk Rating	Control Design	Operating Effectiveness
Critical	-	-
High	1	-
Medium	2	-
Low	-	-
Total	**3**	**-**

Areas of Good Practice

- The Constabulary have a Risk Management Policy and Procedure. The Policy was presented at the Strategic Management Board (SMB) in February 2026 for sign off after being reviewed in November 2025.
- The policy included relevant appendices such as a risk management toolkit, how the Constabulary managed risk, Authorised Professional Practice (APP) risk principles and a risk appetite statement. Roles and responsibilities are included in the policy.
- The policy outlines how risks should be escalated via Insight and Performance for submission to the Chief Officer Group for consideration and inclusion in the strategic risk register.
- The policy was available to staff on the intranet in the Constabulary's policy library.
- Insight and Performance maintain a tracking database to provide an audit trail of the risks that are removed or remitted to the Chief Officer Group for inclusion on the Strategic Risk Register.
- The SMB received an appendix showing red risks being carried by departments within the Constabulary. The red RAG rating was based on the risk scores. The SMB reviewed strategic and red rated risks on a four monthly basis
- The Constabulary had 20 delegates on last years IOSH Managing Safely course and have had approval for another course of 20 this year.
- The risk report to the SMB includes a section that outlines emerging issues.
- Cumbria Constabulary uses LIKELIHOOD and IMPACT 5 x 5 matrix to score risks.
- All risks reviewed as part of the audit had a risk owner and next review date. Review of the risks in the sample testing identified all had a recent review date and were reviewed quarterly. This was for the Strategic Risk Register and the business units.
- The Constabulary use the Political, Economic, Social, Technological, Environmental, Legal and Organisational (PESTELO) Risk Profile. This shows the number and types of risks identified and recorded across the Constabulary. This was presented to SMB in November and March as an appendix.
- There was a paper to provide SMB members with an update on the Constabulary's risk management arrangements, including a review of the Strategic Risk Register in March 26. This noted any changes to the strategic risk register.
- The JAC received the strategic risk register in March and September 2025.
- The policy outlines the Head of Standards Insight and Performance command, along with a representative of the Office Police and Crime Commissioner meet 4-monthly to ensure that both strategic risk registers reflect the purpose and key objectives of the respective organization's and that the identified strategic risks are complimentary and being effectively managed.
- There is mandatory training for everyone to complete the College of Policing National Decision-Making e-learning.
- All new members of staff are required to read and confirm their understanding of key documents. This included the risk management briefing that outlines the process used by the Office of the Police, Fire and Crime Commissioner when dealing with risk and the management of risk.

- The OPFCC's 2025-26 Training Plan outlines The OPFCC Executive Team will determine the topics for Extended Team Meeting sessions to cover the various areas of business within the OPFCC. Risk Management training is provided at 6 monthly intervals. Training was provided to staff in an October extended team meeting and took place on 21st. The next session has been moved to March 2026 and will take place on 18th.

Key Findings – Issues Identified	
High	3.1. Areas of improvement were identified in relation to risk scores and register completeness (see recommendation 1 for more detail)
Medium	3.2. There were areas for improvement identified in relation to the risk management training, 3.3. Areas of improvement were identified in relation to policies and procedures (see recommendation 3 for more detail)

Deputy Chief Constable Comments

I have reviewed the report in relation to the audit of Risk Management. I note that the report provides 'moderate' assurance with 3 recommendations (1 high risk rating and 2 medium risk rating). In relation to recommendation 1, this has only been partially accepted and the management response includes agreed actions where relevant and a rationale where a recommendation has not been accepted. In relation to recommendation 2 and 3 these have been accepted and management responses included. I also note that the management actions set out in relation to recommendation 3 have already been completed with evidence uploaded to MIAA for review. I also note the numerous examples of good practice that are highlighted in the report. Progress against the agreed management actions will be monitored through the Organisational Board which is chaired by ACC Patrick.

Jonny Blackwell, Deputy Chief Constable 22/04/2026

4 Findings and Management Action

1. Risk Scoring and Register Completeness		Risk Rating: High
Control Design/Operating Effectiveness		
Key Finding – Review of the Constabulary's risk registers identified: • Some risks had the same initial and current risk score. This may indicate mitigating controls are not operating effectively. • Occasionally risks had a higher current risk score than the initial score. This may indicate controls are not operating effectively. Narrative was only provided for the increase in score on some occasions. • The Risk Registers did not include target risk scores. • Internal audit of risks takes place by the Constabulary on 4 monthly cycle. Business areas were reviewing risks more regularly in their SLT meetings, however, the Constabulary did not provide documentation that evidenced this. Gaps were consistently seen for the following: • Actions taken • Outstanding mitigating actions	**Specific Risk –** Risks are not being effectively managed by the controls and assurances in place. This may lead to increased likelihood and impact of the risk. Actions are not being taken to mitigate risks or are not being documented which may lead to an increased likelihood of the risk occurring.	**Recommendation –** The Constabulary should consider: • Where risks have the same initial score and current score, consider whether the controls in place need to be adjusted to help reduce the likelihood and impact. • Narrative should outline why the risks score has not changed or why it has increased. • Include target risk scores in the information going to SMB to provide a complete picture of risks. • Complete a quarterly audit on a sample of risks to ensure all key fields are complete and to identify any common themes emerging. Themes can inform training or communications to staff. • Whether risks should be reviewed in line with their RAG ratings. For example, red rated risks are reviewed monthly, amber risks reviewed quarterly and yellow/green annually. • The risk registers should include due dates for actions to be completed by to encourage accountability.

• Management approach if risk occurs There were occasions were the risk had no actions to mitigate the risk, and the risk score was the same score as it had been initially. The outstanding actions on the Strategic Risk Register do not have a due by date of when the action should be completed.		
Management Response – • Response to recommendation stating: *Where risks have the same initial score and current score, consider whether the controls in place need to be adjusted to help reduce the likelihood and impact.* This recommendation is not accepted as it is believed it is based on a snapshot of the risk register in time. Certain risks have fluctuated over the course of updates and some do revert back to their initial risk score over time and appearing as though activity may not have been effective or there have not been attempts to mitigate the risk. The legacy of the scores changes over time are not logged on the risk register to prevent an overly complicated document but we are assured that the measures to scores are effectively recorded. • Response to recommendation: *Narrative should outline why the risks score has not changed or why it has increased.* Currently through our internal risk management process, leads are only requested to provide a rationale for when a risk score has changed and not why a score remains the same. The following action will be taken: S: In addition to other recommendations for SLT management of risk, comms will be devised to be disseminated by the ACC of Operational support to all leads on improvements to the recording of their local risks including now providing a narrative for no changes to a risk score.		Evidence to confirm implementation – - Re-submission of the risk register for September 2026 to demonstrate the changes for the recording of risks (if approved by COG) e.g. rationale for why a risk score hasn't changed. - Minutes from the Org learning board where risk management themes are identified at 22.05.2026.

M: This will be measured by the next internal audit of all risks for the risk paper to COG. A: SLT already provide updates on changes to risk scores so this will be a slight additional request for information as part of the existing process. R: N/A T: This will be verified at the next risk management audit process for the paper to SMB on the 9th September. • Response to recommendation: *Include target risk scores in the information going to SMB to provide a complete picture of risks.* This recommendation is not accepted. The scoring methodology is used to assign a RAG grading for each risk.. The risk treatment is the equivalent of a target risk score – e.g. whether to reduce the risk, which is already conducted as part of the risk management process. • Response to recommendation: *Complete a quarterly audit on a sample of risks to ensure all key fields are complete and to identify any common themes emerging. Themes can inform training or communications to staff.* This recommendation is partially accepted – the quarterly internal audit process already exists to review the risks to ensure key fields and information are completed when the updates are completed. However, any themes emerging that are identified organisational learning opportunities will be captured and fed through into the Organisational Learning & Innovation Board. The next board will be on the 22.05.26 • Response to the recommendation: Whether risks should be reviewed in line with their RAG ratings. For example, red rated risks are reviewed monthly, amber risks reviewed quarterly and yellow/green annually. This recommendation is partially accepted: the current process observes all risks to be reviewed and updated during the internal risk management audit quarterly. Implementing	

different update periods for different rated risks may result in lower level risks not being progressed as timely and subsequently escalating to a higher risk score. However, SLT's will be requested to record where risks are discussed and managed through their SLT meetings and be requested to be set agenda items so that it can be tracked that risks are being discussed on a monthly basis. Communication on the amendments to SLT management of risk registers will be circulated post COG approval. • Response to recommendation: *The risk registers should include due dates for actions to be completed by to encourage accountability.* This recommendation is not accepted. This is on the basis that several risk pertain to regional, national and external factors that are not within the scope of the organisation to mitigate. E.g. the police funding settlement, which presents significant savings pressures for the organisation and although mitigations are put in place, the drivers of the risk on long term and externally driven. The process for the strategic risk register is for Chief Officers to monitor and hold SLT's to account over the timeliness of responses to risks and the regular reviews drive accountability. Responsible Officer – Casey Walton Implementation Date – Varied based on the actions above which have recorded dates.	

2. Training		**Risk Rating: Medium**
Control Design/Operating Effectiveness		
Key Finding – Management advised training requirements may vary across command and	**Specific Risk** – Staff have not had appropriate risk management	**Recommendation** – The Constabulary should consider:

department, e.g. in Ops Command, leads undergo Joint Emergency Services Interoperability Principles for identifying risks and mitigation of risks relating to emergency incidents. IOSH training is also undertaken across the force. The Constabulary should have a risk training analysis document in place that covers each command and department. The College of Policing National Decision-Making e-learning has a compliance of 71%. The aim is for the Constabulary to have 2,209 staff members complete the training and so far, there are 1,560 who have completed it. Management advised this is expected to increase after a campaign to improve training completion.	training which may lead to risks not being recorded and mitigated in line with expected procedures.	• Implementing a risk management training needs analysis for staff. • Increase staff numbers for the College of Policing National Decision-Making e-learning.
Management Response - Responsible Officer – Casey Walton Implementation Date – 21/05/2026 In response to the recommendation to implement a risk management training needs analysis for staff: S: An assessment of the requirement for which roles, at specific grade/rank to complete training will be conducted to establish the numbers deemed sufficient to ensure appropriate coverage for SLT who have ownership/oversight of risk registers. Once an agreed number of individuals are identified, a recommendation be submitted to the Org Board for ACC approval for training. This will then be recorded in the policy to ensure regular training and business continuity for regular training for specific roles is sustained.		Evidence to confirm implementation – Confirmed individuals of who will complete training and when will be submitted when complete.

A: This will not be a blanket all approach for every officer/staff to receive training as this is already partially captured through the NDM e-learning package from the CoP. It will be limited to specific SLT who have oversight of operational/corporate risk register, which will be an achievable change to implement. R: Once specific numbers are agreed, scoping will be conducted as to what course would be most appropriate for the identified cohort to complete and costings. T: A proposed group of individuals will be brought to the next Org Board on the 21/05/2026 for approval. The completion of training will be recorded and updates provided through Org board. • In response to the recommendation that Increase staff numbers for the College of Policing National Decision-Making e-learning. This gap was already identified in relation to the completion rates of e-learning. The ACC of Operational Support is in receipt of regular updates monitoring complete rates from L&D through the Org Board on a monthly basis.	

3. Policies and Procedures	**Risk Rating: Medium**
Control Design	

Key Finding –. Review of the policies and procedures identified the following: • Risk Management Policy and Procedure have no reference to the training that should be undertaken. • Risk Management Toolkit 2026-28 outlines the risk management policy was last updated in November 2022. • Management advised the Director of Strategic Development is the Executive Lead for risk. This is not highlighted in the documents. • The policy does not outline who is responsible for setting the Constabulary's risk appetite and how often it should be reviewed. • Appendix 5 of the policy is the Cumbria Constabulary -Information Risk Appetite Statement. The statement has a section at the bottom for Deputy Chief Constable signature and date. This was not signed.	**Specific Risk –**. The Policy contains missing information that would help risk management be embedded effectively.	**Recommendation –** The Constabulary should consider: • Including risk management training requirements in the policy. • Updating the toolkit to document when the policy was last updated. • Including the Executive Lead for risk management in the policy. • Including who is responsible for setting the Constabulary's risk appetite and how often it should be reviewed in the policy. • Ensure appendix 5 is completed in full with signature.
Management Response – The following actions have been addressed: • *Risk Management Toolkit 2026-28 outlines the risk management policy was last updated in November 2022.* The correct date to reflect the review period of the Risk Management Policy is now amended. This has been sent to miaa for confirmation.		Evidence to confirm implementation – • Updating the toolkit to document when the policy was last updated. Complete. Document re-submitted to miaa. • Including the Executive Lead for risk management in the policy. Complete. Document re-submitted to miaa.

• *Management advised the Director of Strategic Development is the Executive Lead for risk. This is not highlighted in the documents*. Page 8 of the Risk Management Policy now states: 'Director of Strategic Development is the Executive Lead for risk for the constabulary.' This has been sent to miaa for confirmation. • *The policy does not outline who is responsible for setting the Constabulary's risk appetite and how often it should be reviewed*. On page 5 of the policy it now states: The forces risk appetite is to be reviewed annually by the DCC. However if this may be more frequent in the instances of: ▪ Major organisational changes ▪ Significant inspections or external scrutiny ▪ Emerging risks or shift in demand ▪ Severe financial or resource pressures This has been sent to miaa for confirmation. • *Appendix 5 of the policy is the Cumbria Constabulary -Information Risk Appetite Statement. The statement has a section at the bottom for Deputy Chief Constable signature and date. This was not signed.* The Risk Appetite Statement has now been signed by DCC Blackwell. And sent to miaa for confirmation. Responsible Officer – Casey Walton Implementation Date – 13TH April 2026	

Appendix A: Engagement Scope

Scope

The overall objective of the audit was to evaluate the effectiveness of the risk management systems and processes.

- A Risk Management Policy and supporting guidelines have been appropriately approved and communicated to all staff.
- Staff and independent members of the Constabulary have received appropriate training in relation to the risk management arrangements.
- A consistent approach and process is in place across Constabulary for the identification assessment and recording of risks.
- Open risks on the risk register are regularly reviewed, and action plans are produced to mitigate risks.
- Governance arrangements are established for overseeing all aspects of risk management.
- There are appropriate reporting mechanisms to provide assurances around the service's risk management activities.

Scope Limitations

- The scope of this review will focus on the objectives described above and is limited to the assessment of controls and processes in operation at the organisation, at the time of testing.
- The audit will only focus on Constabulary's risk management and not the Cumbria's Police, Fire and Crime Commissioner.

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system

Appendix B: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non- compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significantimpact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Appendix C: Report Distribution

Name	Title
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Global Internal Audit Standards (UK Sector)

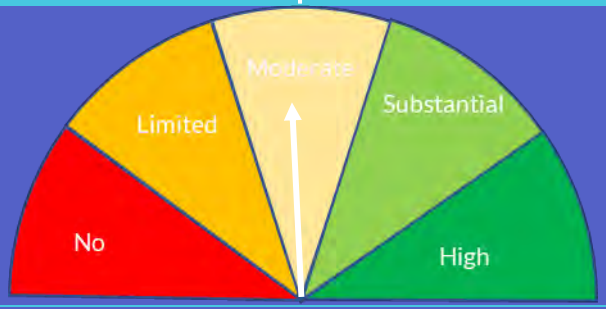
Our work was completed in accordance with Global Internal Audit Standards (UK Sector) and conforms with the International Standards for the Professional Practice of Internal Auditing.

miaa

IT Asset Management Assignment Report 2025/26 (Final)

Cumbria Police, Fire & Crime Commissioner and Cumbria Constabulary

309CPFCCC_2526_901

Overall Assurance Opinion	
	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.

Contents

MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation and is for your sole use. If you have any queries regarding this review please contact the Engagement Manager. To discuss any other issues then please contact the Director.

1 Executive Summary

Overall Audit Objective: The objective of the review was to provide an opinion on the level and effectiveness of IT asset management controls operated by the IT team over the Constabulary's computer hardware and identify opportunities for improvement, where appropriate.

Scope Limitation: Networking equipment such as switches, routers and other mobile devices (such as Radios) were excluded from the review.

Key Findings/Conclusion

Overall, the review identified there was an adequate system of internal control in respect of ICT asset management, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.

The Constabulary demonstrated effective controls in respect of acquisition, deployment and disposal of ICT assets which was supported by documented ICT asset management policies and procedures.

The organisation had an ICT asset register which was contained in the ICT portal. The register included all devices classes that were in scope of this audit review. Generally, audit testing identified the location, status, owner and device type of assets was accurate on the register.

The organisation also used various technologies such as SCCM, InTune, Microsoft Defender for Endpoint (MDE) and MobileIQ for various processes and controls within the IT asset management process. It was identified that organisation had an agreement with a third party for the secure destruction of devices at the end of their life which was in line with Waste Electrical and Electronic Equipment (WEEE) regulatory standards for disposal.

However, there were some areas of improvement identified. The review concluded that reconciliation processes for ICT assets were not mature and embedded and could be strengthened by leveraging technologies that the organisation had already deployed. This had led to a reliance on stolen or lost devices being reported to the ICT team rather than proactively identifying devices for investigation.

Finally, it was identified that the access controls could be improved for stored devices in particular for devices that were ready for disposal.

Objectives Reviewed	RAG Rating
Policies and Procedures	Green
Coverage of IT Registers	Amber
IT Asset Lifecycle Controls	Amber
Reconciliation Processes	Red
Incident Management	Green
Automated Tools	Red
Overall Assurance Rating	**Moderate**

Recommendations		
Risk Rating	Control Design	Operating Effectiveness
Critical		
High	1	
Medium	1	
Low		
Total	**2**	

Areas of Good Practice

- MIAA were provided evidence that the Constabulary had in place an IT Asset Management policy that documented the key controls and processes throughout the lifecycle of a device from acquisition to destruction. The policy document had been approved Business Support Board and was scheduled for review in January 2028.
- The Constabulary provided evidence that their ICT Asset Registers were contained on the ICT portal. It was observed that the registers included each class of ICT asset that was in scope of this review, such as laptops, desktops and mobile telephony.
- We were provided evidence that the organisation used various tools as part of its ICT asset arrangements which included InTune and SCCM for deployment and ongoing management of deployed devices. We were further provided evidence that Microsoft Defender for Endpoint and MobileIQ were in place and provided specific capability for anti-virus/security protection and mobile device management respectively.
- During the onsite visit, MIAA were shown each of the rooms that were used by ICT to store devices awaiting build / deployment. All rooms used for storing these devices were protected by a door/fob access system. We were provided evidence that only relevant members of staff have access to these rooms.
- We were provided evidence of the guidance available to ICT staff that build and deploy devices which included updating the ICT asset register for each stage of the asset's lifecycle for example, from in stock to deployed.
- MIAA undertook testing on a sample of 27 devices that were in various stages of storage (which included 12 Laptops, 9 mobile telephony devices and 6 desktop computers). Apart from 3 devices that were identified in the disposal 'garage' (see Recommendation 1) all the other devices were correctly assigned within the ICT asset register.
- Furthermore, 21 devices were tested that had been deployed and where in use by employees of the organisation. Testing identified that 16 of the 21 devices were correctly entered into the ICT asset register with the remaining 5 having minor discrepancies (see Recommendation 1).
- New device requests were completed using the ICT portal. The organisation provided evidence of a request, the approver and the status of the request for a selected sample.
- We were informed that IT assets are deployed with the expectation of a 5 year lifecycle. The previous devices that were deployed were replaced due to Windows 11 requiring TPM 2.0 protection and the old hardware stock not meeting these requirements.
- There was evidence of a standard build for laptops and desktops at the Constabulary. The standard build was updated regularly and was based upon a supported version of Windows 11. Furthermore, there was evidence that mobile device compliance policies were in place which controlled how mobile telephony devices were deployed and operated.
- The standard build and policies for each device type included BitLocker encryption, protecting data in the event of device loss or theft.
- There was an agreement in place with Greenworld Technologies for the secure disposal and recycling of ICT assets of the organisation which was signed in 2023. It was identified that the agreement included the provision for the third party to wipe devices onsite whilst being observed by a member of the ICT team.
- MIAA were provided a sample of destruction certificates which was tested against the ICT asset register. Each asset had been

appropriately confirmed in the register as being disposed of. The certificates from the third party also confirmed that they had securely wiped data that was held locally on the device. The agreement document confirmed that the third party's processes were in line with WEEE best practice.

- The Constabulary evidenced process and controls in place to investigate devices that were reported as lost or stolen. The organisation had the ability to remotely wipe any asset class and provided examples of where this has taken place.

Key Findings – Issues Identified	
High	1.1 The Constabulary confirmed that ICT asset reconciliation processes are not documented. 1.2 Audit testing identified devices that were expected to be deployed and used by the constabulary were in the disposal 'garage' awaiting recycling. 1.3 It was identified that the constabulary were not leveraging automated tooling within the reconciliation process or to remove access to devices that had not been seen by the network for an extended period.
Medium	1.4 The access controls for the disposal 'garage' were weaker and not in line with access controls observed for other ICT storage rooms. 1.5 The Constabulary would benefit from documenting a regular audit of the individuals who have access to the ICT storage rooms on a regular basis.

Deputy Chief Constable Comments

I have reviewed the report in relation to the audit of IT Asset Management. I note that the report provides 'moderate' assurance with two recommendations, one of which is graded as high and one graded as medium both of which are relating to control design matters. Management responses have been provided for each of the recommendations by the Chief Technology Officer and First Line Support Team Leader and the timescales for delivery are appropriate and reasonable. I also note the numerous examples of good practice that are highlighted in the report. Progress against the agreed management actions will be monitored through the Digital Transformation Board which is chaired by ACC Patrick.

Jonny Blackwell, Deputy Chief Constable 01/06/2026

2 Findings and Management Action

1. Reconciliation Process and Automated Tooling		Risk Rating: High
Control Design		
Key Finding – Evidence was provided that the Constabulary used SCCM and InTune as part of its automated ICT asset tracking, deployment and management of ICT assets. However, we were informed that there wasn't a documented reconciliation process in relation to ICT assets. It was noted that there were processes in place to deal with lost devices but this was reliant on the devices being reported to the ICT team. Furthermore, testing was undertaken on a sample of devices that were in the disposal 'garage' to be recycled. It was identified that 3 of the 5 devices that were checked were on the ICT asset register as 'deployed' and therefore, were recorded as in use across the Constabulary. Discussions with the First Line Support Team Leader confirmed that devices had not been collected since December 2025. In respect of the 3 'deployed' devices, 1 was noted as in use during February 2026 with the remaining 2 not reported as checking in with InTune and therefore, it couldn't be determined when both devices were last used at the Constabulary.	**Specific Risk** – Furthermore, without effective management tools in place for IT assets, inconsistencies in the status of assets and unauthorised use of assets may go undetected resulting in operational disruption and / or a potential data breach.	**Recommendation** - 1. The Constabulary should undertake a reconciliation exercise between its ICT asset register(s) and InTune / SCCM to identify any devices that may have been lost, stolen or had an incorrect status within the register(s). 2. This should include a review of devices that are in the disposal 'garage' and confirmation that they are to be recycled and the status on the register(s) is accurate. 3. Any devices that are identified with the above criteria should be investigated and managed in line with the Constabulary's incident management process. 4. Going forwards, the Constabulary would benefit from designing and implementing a regular reconciliation process to ensure ICT asset register(s) are accurate. Given that the organisation has InTune it would be recommended that this solution is used for the reconciliation process. This reconciliation process should have

Therefore, the reconciliation process was ineffective and the automated tooling was not being leveraged appropriately to identify devices that had not been seen by InTune and subsequently investigated. There was a risk that devices that had been legitimately lost were not identified if not reported to the ICT team. Furthermore, testing on a sample of 21 deployed devices identified that 5 had not correctly had their status, ownership or location updated on the ICT asset register. Each of these devices were rectified during the audit fieldwork. Finally, although it was noted that the Constabulary had the ability to remotely wipe ICT assets including mobile telephony devices, there was no automated control identified for the removal or barring of devices that had not been seen by the network.		an audit trail to confirm performance on a regular basis. 5. The Constabulary should consider implementing an automated control via InTune to prohibit access to the network for any devices that have not been seen by the network for an extended period of time (for example, 90 days).
Management Response – **S** – Develop and implement a standardized reconciliation process, incorporating Recommendations 1–5. **M** – Monitor and report progress through weekly updates at the Team Leaders' Meeting (Tuesdays at 1pm), with additional updates provided via the Digital Board. **A** – This will be achieved by incorporating daily, weekly, and monthly activities within DDAT to support delivery. **R** – This initiative will help reduce the current high-risk rating within the Reconciliation Process and Automated Tooling category, while strengthening ITAM security.		Evidence to confirm implementation – Evidence reconciliation process in place and documented, evidence of discussion / approval / deployment of automated controls (reconciliation and removing access to devices not seen for an extended period).

T – Target completion by the end of September 2026. Some recommendations may be implemented earlier; however, others are more complex and will require the additional time. **Responsible Officer** – Technical Team leaders **Implementation Date** – 03/09/2026	

2. IT Asset Lifecycle Controls		Risk Rating: Medium
Control Design		
Key Finding – During the onsite visit, we undertook an inspection of each of the ICT store rooms contained within the Constabulary's headquarters. It was confirmed that ICT equipment was stored in a secure storage area, two IT build rooms and a networks store room. Each of these were protected by the door access controls to ensure only authorised individuals could access the rooms. MIAA were provided evidence of the door access approved list and informed that each individual was appropriately authorised to access the room which was limited to Estates, ICT and cleaning staff. We were informed that the door access system records access attempts. However, the disposal 'garage' where devices ready to be recycled were collected was not protected by a door access solution. Although it was noted that the key for the lock was stored in the First Line Support Managers Office, the ICT asset disposal cage was observed to be secured solely by a padlock. As padlocks can be readily cut or bypassed using basic tools, this level of protection may not provide sufficient assurance over the physical security of ICT assets awaiting disposal.	**Specific Risk** – Without suitable controls / processes to manage access to ICT assets that are being stored there is a possibility that this could increase the risk of security incidents, additional / unnecessary spend / misappropriation of assets and / or impact safety / service resilience.	**Recommendations** - 1. The Constabulary should consider the appropriateness of storing ICT assets for recycling in the disposal 'garage' with the current access controls in place. In particular, the Constabulary should consider implementing controls in line with other secure storage access solutions (for example, the build room). 2. The Constabulary should evidence a regular review of whom has access to secure storage rooms on a regular basis. The Constabulary should keep an audit trail of this review.

It was noted that the devices were encrypted as part of the standard build which mitigates the risk of data loss.		
Management Response – **<u>Recommendation 1</u>** **S** A process to be designed to regular check access to our IT storage rooms and remove those no longer eligible for access. To be documented and shared with all technical team leaders so process can be actioned by all. **M** Update of progress to Weekly Team leaders (Tuesday 1pm) **A** Yes, would support the rating for IT Asset Lifecycle controls **R** Yes – report options are available, discussions to be held with Estates to obtain door entry access info. **T** 6 Months **Responsible Officer** –Technical Team leader / Estates **Implementation Date** – 6th October 2026 **<u>Recommendation 2</u>** **S** Discussions to be held between 1st line support team/Estate around what enhanced door entry can be fitted to the disposal garage. **M** Update of progress to Weekly Team leaders (Tuesday 1pm) **A** Unsure on feasible options currently without discussion options with Estates **R** Yes, would support the rating for IT Asset Lifecycle controls **T** 6 months		Evidence to confirm implementation – Evidence of consideration / implementation of enhanced access controls on the disposal garage. Evidence of a regular review of door access to the storage rooms.

Responsible Officer – 1st Line Support team leader / Estates **Implementation Date** – 6th October 2026	

Appendix A: Engagement Scope

Scope

The objective of the review was to provide an opinion on the level and effectiveness of IT asset management controls operated by the IT team over the Constabulary's computer hardware and software assets and identify opportunities for improvement, where appropriate.

The follow subobjectives were considered:

- Policies, procedures, reporting and governance controls
- Effectiveness and coverage of IT Asset Registers / systems used to record related data
- Appropriateness and completeness of data recorded, such as location, ownership, status, etc.
- Management of changes to assets such as physical location, ownership and build upgrades
- Processes / controls in place to manage acquisition, distribution, installation, collection, and disposal of IT Assets
- Reconciliation process in place to update, review, reconcile assets to maintain and confirm accuracy of inventories and identify potentially dormant, duplicate, or missing assets
- Incident management in relation to dormant, duplicate, or missing assets. The processes and / or technical controls in place to ensure security when a device has been dormant.
- The use of automated tools to identify and track the existence and status of all IT assets

Scope Limitations

The review focused upon the following areas:

- IT assets, such as smartphones, workstations, and laptops

Scope limitations:

- Networking equipment such as switches, routers, etc. Were excluded from the review.
- Other mobile devices (such as Radios) were not included within the scope of this review unless specified in the above section

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system

Appendix B: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non- compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significantimpact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Appendix C: Report Distribution

Name	Title
Joanne Smith	First Line Support Team Leader
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Global Internal Audit Standards (UK Sector)

Our work was completed in accordance with Global Internal Audit Standards (UK Sector) and conforms with the International Standards for the Professional Practice of Internal Auditing.

miaa

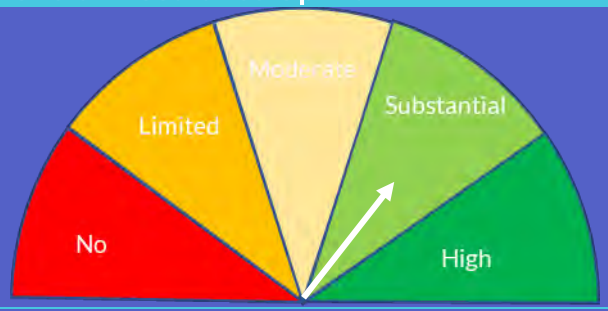
Accreditations

Final Assignment Report 2026/27

Cumbria Police, Fire & Crime Commissioner and Cumbria Constabulary

309CPFCCC_2627_013

Overall Assurance Opinion



There was a good system of internal control designed to meet the system objectives, and that controls were generally being applied consistently.

Contents

MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation, and is for your sole use. If you have any queries regarding this review please contact the Engagement Manager. To discuss any other issues then please contact the Director.

3 Executive Summary

Overall Audit Objective: To provide assurance that the Constabulary had robust governance arrangements in place to oversee, manage, and sustain required accreditations.

Scope Limitation: MIAA did not assess whether accreditations requirements were being met.

Key Findings/Conclusion

Overall, there was a good system of internal control designed to meet the system objectives, and that controls were generally being applied consistently.

Areas of good practice were identified for the tracking and capturing of accreditation risks on local and Constabulary risk registers. The Constabulary have a strong internal audit process across the forensic accreditations with non-conformances and observations identified, documented and tracked. The Constabulary ISO Board takes place every 2 months. The agenda items included the regulator timetable and specific accreditation disciplines. The Constabulary had milestone planners in place for disciplines not yet accredited.

Areas for improvement related to the Quality Risk Register did not include a last reviewed date or updates for critical control and contamination risks. The Management Review Meeting (MRM) agenda included important items but only took place annually.

Lower risk improvement areas related to absences of data in the non-conformances register that is maintained by the Quality Team. There were no procedure notes in place for how the accreditation road map should be maintained and reviewed. The management review meeting procedure (SSD/QP/03) was prepared and authorised by the same officer. The procedure also outlined the agenda items for the ISO Board, this included custody which was not an agenda item in the ISO Board meeting reviewed.

Objectives Reviewed	RAG Rating
Policy and Strategy	Green
Tracking Accreditations	Green
Monitoring	Green
Risks	Amber
Governance Arrangements	Amber
Overall Assurance Rating	**Substantial**

Recommendations		
Risk Rating	Control Design	Operating Effectiveness
Critical	-	-
High	-	-
Medium	-	2
Low	1	1
Total	**1**	**3**

Areas of Good Practice

- The Constabulary have a Forensic Services and Cyber & Digital Crime Unit Quality Manual. This relates to ISO (International Organisation for Standardisation)/IEC (International Electrotechnical Commission) 17025 & 17020. This was issued in March 2026 with a review date of 12 months from the date of issue.
- All staff have read only access to the Quality Manual and all related department ISO procedures.
- The Constabulary have an accreditation road map for tracking disciplines that are accredited and those seeking accreditation. This is reviewed by the Quality Team every other month prior to the ISO Board. The roadmap is restricted with only 3 team members able to amend it before the ISO Board.
- The Constabulary receive an accreditation schedule from UKAS. This was issued April 2026. The schedule only includes those disciplines with current accreditation. Review of the schedule identified every discipline on the schedule was included in the accreditation roadmap.
- The Constabulary have an internal audit schedule for all elements of the Management System. Review of the 2026 tracker identified frequency, rationale & previous audit date were outlined. Where audits were not being completed annually, rationale is provided. This included increasing the frequency of audits where non-conformances had been identified. Management advised audit findings go to technical manager and department manager and depending on their level of significance they may also go to UKAS.
- Review of audits completed in the year by the Constabulary identified non-conformances and observations were documented in reports and non-conformances could be tracked through to the non-conformance register. All reports were signed off by the Quality Manager or Deputy. All reports had audit backing documentation attached.
- Every 2 weeks the Quality Team complete a review of the quality log (the quality log contains all non-conformances/audits/etc).
- Progress trackers are in place for Crime Scene Investigation (CSI) and DFU accreditations audit findings, management advised there are also 5 weekly meeting with CSI to discuss progress which is monitored via a progress tracker and 2 fortnightly meetings with Digital Forensic Unit (DFU).
- Quality Team complete a scheduled check of UKAS every 2 months to identify any changes. UKAS and the regulator send emails if there are any big changes which the Quality Team disseminate to staff.
- The Constabulary have a Quality Risk Register; this includes closed risks around accreditations. Risks are reviewed every 3 months.
- The Crime and Intel Risk Register is sent to the Quality Manager every 3 months. There were 2 accreditation risks included around forensic service and DFU. The risks had recent updates with next review dates noted.
- There is a strategic ISO risk on the Strategic Risk Register risk 58, ISO Accreditation - the organisation does not achieve accreditation in line with the Forensic Science Regulator statutory code.
- The Constabulary have an annual MRM in line with ISO accreditation expectations. The Constabulary have Quality Management System - Quality Procedure for the MRM and ISO Board. The last MRM was in July 2025 and included all agenda items outlined in the procedure.
- The ISO Board takes place every 2 months. The agenda items include the regulator timetable and specific accreditation disciplines.

- Daily management meetings take place, which cover welfare, recognition, last 24 hours, capacity, planned activity and performance. Escalations can take place here.

Key Findings – Issues Identified	
Medium	3.1. The Quality Risk Register did not include a last reviewed date or updates for critical control and contamination risks. 3.2. The MRM agenda included important items but only took place annually.
Low	3.3. There were absences of data in the non-conformances register that is maintained by the Quality Team. 3.4. There were no procedure notes in place for how the accreditation road map should be maintained and reviewed. The management review meeting procedure (SSD/QP/03) was prepared and authorised by the same officer. The procedure also outlined the agenda items for the ISO Board, this included custody which was not an agenda item in the ISO Board meeting reviewed.

Deputy Chief Constable Comments

I have reviewed the report in relation to the audit of Accreditations. I note that the report provides 'substantial' assurance with four recommendations, two of which are graded as medium and two graded as low (1 relating to control design and 3 relating to operating effectiveness). Management responses have been provided for each of the recommendations by Temp. Supt Myers, and am pleased to note that all the recommendations have already been implemented. I also note the numerous examples of good practice that are highlighted in the report.

Jonny Blackwell, Deputy Chief Constable 12/06/2026

4 Findings and Management Actions

1. Quality Risk Register		Risk Rating: Medium
Operating Effectiveness		
Key Finding – The Constabulary have SSD/DOC/98 Quality Risk Register. This includes risks associated with accreditations. The tabs critical control risks and contamination risks did not have a last reviewed date and update. Management advised critical control points and contamination risks are not reviewed as these do not change.	**Specific Risk** – Risks are not reviewed which may lead to changes in the Constabularies risk landscape not being adequately updated.	**Recommendation** – Complete an annual review and include an annual date of review on the critical control and contamination risks to check they are still relevant or require change.
Management Response - **Recommendation agreed and adopted annually.** Contamination Risks are not currently reviewed as they decision was made previously that they do not change, however, I can see that there is benefit in them being reviewed by the departments that owns the risk annually, with the review recorded on SSD/DOC/98. The requirement for this has been added to the Quality Manual (section 7.3) and the Control of Non-Conforming Work, Corrective & Improvement Actions procedure (section 7.1). The contamination risks have been sent to the relevant departments to be reviewed to ascertain if they are still relevant or if they require change. This action has been recorded on URN 401 of the Quality Log (SSD/DOC/17), with a target date of 30/06/26 for completion. An annual reminder has been set in the Quality Team diary to ensure that the review of contamination risks is conducted annually in June.		Evidence to confirm implementation – Quality Manual - version 10.6 - section 7.3 Control of Non-Conforming Work, Corrective & Improvement Actions procedure (SSD/QP/05) - version 10.2 - section 7.1 Control of Data & Information Security procedure (SSD/QP/14) - version 13.2 - section 5.4

There has been a miscommunication regarding Critical Control Points (CCP's), these are reviewed annually, this requirement is in the Control of Data & Information Security procedure (SSD/QP/14) section 5.4. The departmental data process maps (Appendix 199 – FEL, Appendix 200 – CSI, Appendix 201 – FB, Appendix 202 – DFU, Appendix 254 – RF. Appendix 256 - FCIU, Appendix 257 – Imaging), which identify the CCP's are reviewed as part of the annual Control of Data & Information Security internal audit, this requirement is recorded on the Schedule of Planned Audits (SSD/DOC/11). The data process map is sent to the relevant department to be reviewed and updated if required. It is acknowledged that recording the date of the review on the CCP tab on the Quality Risk Register is beneficial, so this requirement has been added to the Quality Manual (section 7.3) and the Control of Data & Information Security procedure (SSD/QP/14) section 5.4. Responsible Officer – Natalie Hodgson Implementation Date – 08/06/2026	

2. Management Review Meeting		**Risk Rating: Medium**
Operating Effectiveness		
Key Finding – The MRM agenda included important items but only took place annually. It would be more prudent to complete the MRM quarterly or include the key agenda items in the ISO Board meeting.	**Specific Risk** – There may be gaps in the responsible officer's knowledge with the limited frequency of the MRM. This could lead to accreditation risks.	**Recommendation** – Ensure all the items included in the MRM are covered in the ISO Board during the year, or the MRM is held more frequently.
Management Response - **Recommendation agreed and adopted.**		Evidence to confirm implementation –

The annual Management Review Meeting (MRM) is a requirement of ISO/IEC 17025:2017 and ISO/IEC 17020:2012 and the frequency of this has never been raised by UKAS, who assess us against the ISO/IEC 17025:2017 standard as a concern. An annual meeting aligns with the agenda (the agenda is stipulated by the 2 standards) as a lot of the discussion points focus on annual events such as the UKAS assessment, customer survey, review of competency for opinion and interpretation evidence and PT. Cumbria Constabulary introduced the ISO Board which is held every 2 months and chaired by the SAI (Senior Accountable Individual), although there is no requirement from the standards to do this. Issues that may affect the Quality Management System (QMS) are brought to the attention of the SAI as the ISO Board meetings, therefore there are no accreditation risks from holding the MRM annually. In order to give assurance of this the following items from the MRM agenda have been added to the ISO Board agenda to be discussed if required: • Outcome of recent internal audits. • Non-Conformance and Trend Analysis • Assessments by External Bodies. • Changes in the volume and type of work or in the range of activities. • Changes that could affect the management system. • Appeals and Complaints. • Adequacy of resources and facilities. • Result of Risk Identification, including Impartiality Risks. • A review of staff and management training requirements. Responsible Officer – Natalie Hodgson Implementation Date – 08/06/2026	Updated ISO Board Agenda Updated Management Review Procedure (SSD/QP/03) version 6.3 - section 3.0

3. Non-Conformance Register		Risk Rating: Low
Operating Effectiveness		
Key Finding – Non-conformances identified during Constabulary audits are input onto non-conformances excel register. There were absences of data in the non-conformances register that is maintained by the Quality Team. URN 38 – no action owner identified. Action was closed. URN 80 – no action owner or updates, marked as completed. However, there is a comment that's highlighted as if still waiting on information. URN 105 – no action noted. URN 106 – no action noted. Marked as completed URN 107 – no action noted. URN 227 – no action or action owner. Marked as completed. URN 306 - no action or action owner or update. URN 325 - no action or action owner or update. The Quality team highlighted the gaps in the register were human error, in not completing the register in full. Management advised this has now been rectified on the log with all action owners updated, including for	**Specific Risk** – There are absences of data in the non-conformance register. This could lead to non-conformances not being correctly followed up or delays in follow up while information is sought.	**Recommendation** – Ensure the non-conformance register is updated, and all information is included going forward.

closed actions. The action owner was identified on the non-conformance report forms.		
Management Response - **No requirement for recommendation, already in place.** The list sent as part of the audit was an extract for the Quality Log (SSD/DOC/17) that only listed non-conformances raised in audits, as requested. The Quality Log is used to monitor all actions so some of the fields are not always relevant. The action owner for some of the NCs had not been populated, this was an oversight and was rectified at the time, but the action owner was recorded on the associated Non-Conformance Report form (SSD/DOC/15). The 'Action' column on the Quality Log is not used to record action to address the non-conformance, this all detailed in the specific Non-Conformance Report form in the 'Corrective / Preventive Action' section. The Control of Non-Conforming Work, Corrective & Improvement Actions procedure (SSD/QP/05) details the purpose of the 'Action' column on the Quality Log – it is used to record when a change request (change request number) has been raised as part of a finding from an audit, risk number when a risk has been identified during an audit, when an opportunity for improvement has been raised, when preventive action has been identified and when a non-conformance requires an effectiveness review (ER) (including the date the ER is due by). This is all documented in the Control of Non-Conforming Work, Corrective & Improvement Actions procedure (SSD/QP/05). The Quality Team review all open actions every 2 months, therefore there is no risk to non-conformances not being correctly followed up or delays in follow up while information is sought, no changes required. Responsible Officer – Natalie Hodgson Implementation Date – XXX Month XXX		Evidence to confirm implementation –

4. Procedure Notes		Risk Rating: Low
Control Design		
Key Finding – There are no procedure notes in place for how the accreditation road map should be maintained and reviewed. The management review meeting procedure (SSD/QP/03) was prepared and authorised by the same officer. The procedure also outlined the agenda items for the ISO Board, this included custody which was not an agenda item in the ISO Board meeting reviewed. Management advised they have put in a Change Request to update SSD/QP/03 so that the agenda is updated in line with the updated ISO Board Agenda.	**Specific Risk** – There is a lack of documented process which may mean new staff are not aware of processes and may not maintain the documents appropriately. Incorrect information is in the procedure which may lead to inconsistent practice.	**Recommendation** – Ensure procedure notes are produced for how the accreditation road map should be maintained and reviewed. Review if the management review meeting procedure should be signed off by the management review meeting instead of an individual officer. Update the management review meeting procedure to ensure it includes the correct information.
Management Response - **Recommendation agreed and completed** The Management Review Procedure (SSD/QP/03) was updated in line with the updated ISO Board Agenda on 06/05/2026 and issued as version 6.2 when this was brought to our attention. This oversight would have been noticed and rectified during the annual procedure review in June / during an internal audit. Additional amendments have now been made to SSD/QP/03, version 6.4, section 3.0 to include how the accreditation road map is maintained and reviewed. The accreditation road map has now been issued as a controlled document (Appendix 263). The 'Document Control' page now shows that the procedure was prepared by Rachel Mandale (as she wrote the original procedure) and authorised by Natalie Hodgson. Quality		Evidence to confirm implementation – Updated Management Review Procedure (SSD/QP/03) version 6.3 - section 3.0

and Technical procedure are prepared and authorised by an individual within the team, as per the document control process. The individual in 'prepared by' is from when the procedure was originally written. Responsible Officer – Natalie Hodgson Implementation Date – 08/06/2026	

Appendix A: Engagement Scope

Scope

The overall objective was to provide assurance that the Constabulary had robust governance arrangements in place to oversee, manage, and sustain required accreditations.

- There is a formal Accreditation Management Policy or Strategy that outlines the approach to achieving and maintaining forensic accreditation across all units.
- There is a complete process in place for tracking accreditations across crime and operations that includes relevant detail such as accreditation expiry dates.
- Processes are in place to monitor compliance with accreditation standards and retain required evidence.
- Accreditation risks are captured, assessed, and monitored within local or Constabulary risk registers.
- Governance arrangements are in place to enable effective monitoring of accreditation performance and compliance trends. Current governance arrangements are sustainable and resilient over time.

Scope Limitations

- MIAA did not assess whether accreditations requirements are being met.

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system

Appendix B: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non- compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significantimpact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Appendix C: Report Distribution

Name	Title
Michelle Bellis	Constabulary Chief Finance Officer
Lorraine Holme	Group Accountant
Jonny Blackwell	Temporary Deputy Chief Constable
Andrew Myers	Temporary Superintendent
Ian Hussey	Temporary Chief Superintendent
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Limitations

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Global Internal Audit Standards (UK Sector)

Our work was completed in accordance with Global Internal Audit Standards (UK Sector) and conforms with the International Standards for the Professional Practice of Internal Auditing.

Internal Audit Follow Up Report - Police Joint Audit Committee (24th June 2026)

Cumbria Police, Fire & Crime Commissioner

Cumbria Constabulary

Contents

Global Internal Audit Standards (UK public sector)

Our work was completed in accordance with Global Internal Audit Standards (UK public sector). Our

1 Introduction and Background

In making recommendations and agreeing action plans it is intended that improvements may be made to both internal controls and operational effectiveness. However, in order to verify that the benefits of the process are achieved, it is necessary to subsequently follow up on the implementation of agreed actions, in order to fully assess:

- Whether implementation has occurred or been superseded by further events; and
- Whether the actions have produced the intended effect.

Follow-up is, therefore, a vital aspect of the internal audit process.

This report provides an update on the progress of implementing previous internal audit recommendations against the last position reported to the Joint Audit Committee and on recommendations contained in internal audit reports issued since then.

Section 3 and 4 summarises the status of previous audit recommendations and Section 5 details the high and critical risk recommendations that are in progress/outstanding or are not yet due.

When all recommendations have been completed, reviews from previous years will be removed from the tracker once presented to Joint Audit Committee.

To assist the Joint Audit Committee the definitions of risk levels and assurance ratings are included in Appendix A.

2 Objective

The objective of this follow-up review was to provide an update on progress made towards the implementation of agreed internal audit recommendations. The reported position is at the 9th June 2026.

3 Summary Table

The summary of our follow-up work is contained below:

	June 2026		March 2026	
Total number of recommendations made	47		40	
Actions not yet due	(15)		(17)	
Actions included within this report	32	100%	23	100%
Actions previously reported as completed	10	31%	11	48%
Actions confirmed by MIAA as complete in this report	12	38%	3	13%
Actions confirmed by MIAA as no longer required/superseded	-	-	-	-
Actions overdue and in progress	7	22%	1	4%
Actions overdue and awaiting an update	3	9%	8	35%
Actions deemed by management to be complete but not yet confirmed by MIAA	-	-	-	

There are 47 internal audit recommendations in relation to 12 reviews, of which 15 recommendations are not yet due for implementation: leaving 32 to be reported upon in this briefing note.

- 22 recommendations have been completed in total, with 12 recommendations completed since the last report at the Joint Audit Committee in March and 10 having been completed previously.
- There are 7 overdue recommendations that are in progress.

- There are 3 overdue recommendations that are awaiting an update.
- 6 critical/high/medium actions have revised deadlines. These were as follows:

Review	Recommendation	Original Date	Revised Date
Partnerships and LGR	Updated Strategy	31/07/24	30/04/2026
Business Continuity	Plans and Impact Assessments	31/10/25	~~28/02/2026~~ 31/05/2026
Data Protection and GDPR	Central IAR be reviewed and departmental IARs be developed	31/12/2025	~~31/03/2026~~ 31/12/2026
Data Protection and GDPR	Specific responsibilities for data ownership be clearly defined and enforced	31/12/2025	~~31/03/2026~~ 31/12/2026
Use of Force	Taser to be mandatory on use of force forms	28/02/2025	~~28/02/2026~~ 31/05/2026
Futures Programme	Change control process covering business cases should be introduced	31/12/2025	31/07/2026

The next formal follow up of previously agreed recommendations will be reported at Q2 2026/27.

A detailed breakdown by review is provided in section four below.

4 Internal Audit Action Tracker

The following summarises progress against the internal audit recommendations, including those previously raised by TIAA as at 9th June 2026:

Audit Title	Assurance Level	Total	Progress on recommendations						C	H	M	L
			Previously reported as complete / Superseded	Implemented since March 2026	Not Due	Due and in progress	Due and Awaiting Response	Total Outstanding				
The following are TIAA Audit Team Recommendations. Assurance levels differ to those used by MIAA.												
2023/24 Reviews												
Partnerships and LGR	Reasonable	1	-	-	-	-	1	1	-	1	-	-
2024/25 Reviews												
Data Protection and GDPR	Reasonable	5	2	1	2	-	-	2	-	2	-	-
ICT – Disaster Recovery	Limited	6	4	2	-	-	-	-	-	-	-	-
Business Continuity	Reasonable	1	-	-	-	-	1	1	-	1	-	-
Use of Force Reporting	Reasonable	2	1	-	-	-	1	1	-	1	-	-
The following are MIAA Recommendations												
2025/26 Reviews												
Management of Sexual Offenders	**Part Two Report**											

Audit Title	Assurance Level	Total	Progress on recommendations						C	H	M	L
			Previously reported as complete / Superseded	Implemented since March 2026	Not Due	Due and in progress	Due and Awaiting Response	Total Outstanding				
Commissioner Grants – Property & Community Funds	Substantial	3	-	3	-	-	-	-	-	-	-	-
Key Financial Systems	Substantial	5	3	2	-	-	-	-	-	-	-	-
Problem Solving	Moderate	7	-	3	-	4	-	4	-	-	3	1
Futures Programme	Moderate	6	-	-	5	1	-	6	-	-	3	3
Risk Management	Moderate	3	-	1	1	1	-	2	-	-	2	-
Officer Safety Training	Moderate	6	-	-	5	1	-	6	-	-	6	-
IT Asset Management	Moderate	2	-	-	2	-	-	2		1	1	
Totals		**47**	**10**	**12**	**15**	**7**	**3**	**25**	**-**	**6**	**15**	**4**

	No overdue actions
	Actions are in progress
	Actions awaiting response
	Management advised actions complete but not yet confirmed by MIAA
	All report actions confirmed as implemented

5 Internal Audit Critical, High and Medium Risk Recommendations

The following provides the details of the critical, high and medium risk recommendations that have been implemented/ superseded and those outstanding as at 9th June 2026. They include recommendations raised by the previous auditors TIAA who used different assurance levels to MIAA.

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
2023/24		
Audit Title: Partnerships and LGR **Responsible Officer:** Safer Cumbria Business Manager **Action Due:** 31/07/2024 **Revised Deadline:** 30/04/2026	**R1 Recommendation (risk rating 2):** The Safer Cumbria Partnership Strategy be updated to reflect key changes as a result of the newly formed unitary authorities including structural and functional changes. **Management Response:** The changes to the Local Authority Landscape have been recognised through the work of the Safer Cumbria Partnership and named individuals from both Local Authorities are in attendance at both the main board and across the associated subgroups, with all terms of reference updated to reflect the changes. The changes to the strategy need to be made out with of the office due to the design packages required. This work is scheduled in with the Force Marketing and Media Department.	**Previous Management Update:** Management confirmed that this is still ongoing and half way complete. Completion is scheduled for end of November. **Management Update for September Joint Audit Committee** This action is still ongoing. The OPFCC Chief Executive has agreed an extension to this deadline to 30/04/26 **MIAA** Awaiting update for June AC
2024/25		

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Data Protection and GDPR **Responsible Officer:** Data and Information Privacy Manager **Action Due:** One month following delivery of the revised national package	**R2 Recommendation (risk rating 3):** Data protection training completion rates be monitored once accurate monitoring information is available and reminders be issued to staff who have not completed the training at the required intervals. **Management Response:** S – Review capability of performance data and adopt a framework to monitor completion. M – By the ability to efficiently and effectively provide completion compliance. A – If the national package provides the required capability. R – To raise awareness and reduce risk. T – Is dependent on the delivery of the revised package from the College of Policing, See implementation timetable column.	**Implemented** **Evidence that confirmed implementation:** Evidence seen of monitoring and tracking of compliance
Audit Title: Data Protection and GDPR **Responsible Officer:** Data and Information Privacy Manager **Action Due:** 31/12/2025 **Revised Deadline:** 31/03/2026 **Revised Deadline:** 31/12/2026	**R3 Recommendation (risk rating 2):** The central IAR be reviewed and departmental IARs be developed with business leads responsible for their ownership and management. **Management Response:** S – Review the existing central IAR and develop Departmental registers. M – An up-to-date central IAR and creation of Department owned registers. A – With support from department heads and Constabulary leadership. To achieve this, additional resource may be required. R – Reduce risk and identify efficiency. T – See Implementation Timetable.	**Management Update June JAC** DCC made the decision at Information Management Board (30/04/2026) that the deadline for the remaining actions on this audit can be extended to 31/12/26. **Not yet due. MIAA have received evidence that work is in progress.**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Data Protection and GDPR **Responsible Officer:** Cyber Security and Risk Intelligence Advisor **Action Due:** 31/12/2025 **Revised Deadline:** 31/03/2026 **Revised Deadline:** 31/12/2026	**R4 Recommendation (risk rating 2):** The Department Heads and Commands maintain oversight and accountability for information assets and records. Specific responsibilities for data ownership be clearly defined and enforced through relevant policies. **Management Response:** S – Review the Information Asset Owner framework and revise or create any required Policies. M – Completion of appropriate policies that define responsibilities. A – With support from leadership across the Constabulary and capacity allows. R – Improve accountability, reduce risk and achieve efficiencies T – See Implementation Timetable column.	**Management Update June JAC** DCC made the decision at Information Management Board (30/04/2026) that the deadline for the remaining actions on this audit can be extended to 31/12/26. **Not yet due. MIAA have received evidence that work is in progress.**
Audit Title: ICT – Disaster Recovery **Responsible Officer:** CTO **Action Due:** 31/08/2025 **Revised Deadline** 31/10/2025 **Further Revised Deadline:** 31/03/2026	**R1 Recommendation (risk rating 1):** A dedicated Disaster Recovery Plan be developed, enhancing the information in the Business Continuity Plan and enabling the Constabulary to separate out business continuity from disaster recovery in its plans. **Management Response:** S: Create a dedicated DR Plan, and a separate enhanced BCP plan. M: completion of and approved by DDAT SLT. A: by the technical team leaders and DDAT SLT. R: Captured as part of technical team leaders meeting and DDAT SLT meeting. T: by 31st August 2025.	**Implemented** **Evidence that confirmed implementation:** Evidence seen of disaster recovery plan and BCP

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: ICT – Disaster Recovery **Responsible Officer:** CTO **Action Due:** 31/08/2025 **Revised Deadline** 31/10/2025 **Revised Deadline** 31/03/2026 **Revised Deadline** 29/05/2026	**R4 Recommendation (risk rating 2):** It be ensured that BIAs are in place and up to date for all IT services / systems, and that they contain sufficient detail and objectives. **Management Response:** S: Review existing BIA and identify the gaps. M: by completion of and approved revised BIA for identified services. A: by DDAT team leaders. R: Captured as part of DDAT team leaders meetings and DDAT SLT meeting, and report to Org board on a quarterly basis. T: By 31st August 2025	**Implemented** **Evidence that confirmed implementation:** Evidence seen of DDAT BIA reviewed and updated.

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Business Continuity **Responsible Officer:** Chief Superintendent Operations Carl Patrick **Action Due:** 31/10/2025 **Revised Deadline:** 28/02/2026 **Revised Deadline:** 31/05/2026	**R1 Recommendation (risk rating 2):** Business Continuity Plans and Business Impact Assessments and all related appendices be appropriately reviewed and brought up to date in line with relevant requirements and standards. **Management Response:** To address the recommendation a review will be undertaken of Business Continuity Plans consisting of Force Operations undertaking the following: 1. A review of all Business Continuity Plans with a view to placing them in a prioritisation list April 2025. 2. Training for relevant officers / staff across Commands / Directorates across the force May 2025. 3. Business Continuity Plans to be reviewed and refreshed if needed October 2025.	**Partially implemented.** **ACC Bird and DCC Blackwell have agreed to extend the deadline for this recommendation to 28/02/2026** **Management Update for September JAC** 1. A revised Business Continuity Policy and Business Continuity Framework was approved at Org Board on 07/08/25. The documents were formally agreed at SMB on 03/09/25. 2 - It is suggested that the target date is extended, following the policy documents are approved on 03/09/25 the training with individual Depts can be scheduled. **Management Update for June JAC** DCC approved an extension to the deadline for the remaining Business Continuity Rec to 31/05/26.

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Use of Force Reporting **Responsible Officer:** Chief Superintendent t Matt Kennerley **Action Due**: 28/02/2025 **Revised Deadline:** 28/02/2026 **Revised Deadline:** 31/05/26	**R2 Recommendation (risk rating 2):** A review into making actual usage of the taser be a mandatory field on usage of force forms to ensure completed data is submitted. **Management Response:** S – This is specific in terms of a review of the IT solution for Use of Force. M – It is measurable in the delivery of a technical meeting with DDAT resources and if not can be worked into discussions with future supplier. A - Achievable in short time as it is a meeting to consider system capability. R- Realistic in terms of delivery by meeting with DDAT and their review of a system. T – Deliverable by end of Feb 2025.	**Management Update for June JAC** DCC Blackwell has approved an extension to the deadlines as follows: Use of Force R2 from 28/02/26 to 31/05/26 to allow for system implementation (Pronto)
2025/26		
Audit Title: Commissioner Grants **Responsible Officer:** Partnerships & Commissioning Manager **Action Due**: 01/02/2026	**R1 Recommendation (Medium)** A standard operating procedure should be devised in respect of the Community and Property funds which would include: Purpose and Scope Roles and Responsibilities Call for Applications Application Submission Process Eligibility Criteria Evaluation and Scoring Award Decision Process Notification and Feedback Disbursement of Funds Monitoring and Reporting Review and Continuous Improvement. **Management Response** We acknowledge the importance of developing a formal standard operating procedure to ensure a consistent approach is applied to our open grants and to prevent process inefficiencies, especially when key individuals leave the organisation.	**Implemented** **Evidence that confirmed implementation:** Standing Operating Procedure created

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Commissioner Grants **Responsible Officer:** Partnerships & Commissioning Manager **Action Due**: 01/02/2026	**R2 Recommendation (Medium)** An appropriate, proportionate, risk assessment process should be devised which effectively captures identified risks obtained from various parties/ sources, assesses those risks against impact and likelihood and then records actions mitigations to be taken to manage those risks. **Management Response** The Office does risk assess each application before formally approving funding. However, we acknowledge the above recommendation and will commence a review to develop a formal recording process for capturing risks linked to applications received.	**Implemented** **Evidence that confirmed implementation:** Risk assessment methodology created
Audit Title: Commissioner Grants **Responsible Officer:** Partnerships & Commissioning Manager **Action Due**: 01/02/2026	**R3 Recommendation (Medium)** The standard application forms for the Community and Property funds should be revised to incorporate a requirement for applicants to state how they became aware of the funding channels. This information should be collated following the periodic closure of each of the funds and shared with the communications team so that opportunities to further enhance/ re-focus activities can be explored before the funds are re-opened to new applicants. **Management Response** The high volume of applications received via the Property and Community Funds shows that currently the promotion of these grants is effective. However, we accept the above recommendation and will incorporate this into the next funding round	**Implemented** **Evidence that confirmed implementation:** Application form updated

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Key Financial Systems **Responsible Officer:** Bridget Whitfield, Head of Business Relationships and Performance Management **Action Due**: 30/11/2025 **Revised Deadline:** 31/03/2026	**R2 Recommendation (Medium)** Ensure verification of supplier changes takes place, ensure confirmation of the change is established separate from the person requesting or updating on the change. The Constabulary should consider documenting verification checks in a specific file; this would assist should the Constabulary need to provide any evidence due to fraud. Management should document the internal spot checks that take place on supplier changes. **Management Response** S – Will review current processes to ascertain if process issue or training, and if required will update Processes and/or refresher training will be provided to staff to meet correct standards. M – Will implement a dip sample Audit process to ensure correct procedures are completed. A - Training and system configuration will be reviewed to achieve correct processes. R - Ensure Policies and Procedures are updated if required on outcome of investigation T – 30th November 2025	**Implemented** **Evidence that confirmed implementation:** Evidence seen of a change in process to include a checkbox to confirm telephone verification was made. Email to staff reminding them of completing this. Dip sampling evidenced.

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Futures Programme **Responsible Officer:** Claire Head, Assistant Director of Change **Action Due**: December 2025 **Revised Deadline:** 31/07/2026	**R1 Recommendation (Medium)** A change control process covering business cases should be introduced which incorporates: • Requiring all changes to be logged, reviewed, approved, and tracked. • Use version control to maintain a history of edits and ensure traceability. • Templates that include change logs, revision dates, and responsible parties. • Changes are clearly documented with rationale and expected impact. • Stakeholders reviewing and signing off on changes. • Checklists to verify that all required updates have been incorporated. • Review meetings to walk through the revised business case. Consideration should be given to providing risk management training to those involved in the production and review of business cases. **Management Response** This occurred as a result of business change resources not being sufficiently aligned to projects, the Force has now centralised all business change projects with all change resources. Programme Managers/ business analysts aligned to each. The Programme manager role will QA each business case to ensure all risks /benefits and quality is in place.	**Management Update for June JAC** DCC agreed to extend the deadline for R1 and R6 to 31/07/26. This is to allow work that is currently underway to be completed and evidenced.

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Futures Programme **Responsible Officer:** Claire Head & Sarah McMeekin **Action Due**: July 2026	**R2 Recommendation (Medium)** The post implementation phase of the programme should be defined and documented. The guidance should include details of the process to be followed, documentation that is required to be produced and clearly document the timescales for completion, scrutiny, and challenge. Areas to consider could include: • Project Objectives vs. Outcomes • Scope, Schedule, and Budget Performance • Stakeholder Satisfaction • Quality of Deliverables • Risk Management • Team Performance and Collaboration • Lessons Learned • Benefits Realisation **Management Response** As projects are implemented, an evaluation point will be scheduled into the Futures programme plan, evaluation reports with recommendations for change will be provided for audit, post evaluation. The ToR for each project considers the evaluation requirements that should be in place, with the Head of Analysis for the Force consulted and an agreed approach recorded which includes methodology and timelines.	**Not yet due**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Futures Programme **Responsible Officer:** Claire Head / Louise Kane **Action Due**: September 2026	**R3Recommendation (Medium)** The content of reports presented to the Futures Programme Board should consider the inclusion of the following (as appropriate): Finance Report • Actual Savings Achieved in year against those identified in the respective business cases. • Details of any pressures on delivery of identified savings • Profiled savings where appropriate (e.g. projects that are delayed/ implemented mid-year are unlikely to achieve full year savings in year one) • Split between recurring and non-recurring savings. • Detailing of any one-off costs that need to be incurred to deliver identified savings (e.g. Redundancy costs) Project Highlight Updates Development of an annual cycle of business detailing when specific projects updates can be expected along with post implementation reports. • Update of the highlight update template to reference the RAG criteria and introduce prospective timescales in reference to risk mitigations and achieving benefits. • Consider a brief executive summary to highlight the key matters to bring to the attention of the members of the Futures Programme Board. **Management Response** Assessment and recommendation agreed. Sufficient time is needed to allow projects to mature to this stage therefore a date in the future selected to accommodate this.	**Not yet due**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Problem Solving **Responsible Officer:** Inspector Mottram **Action Due**: March 2026	**R1 Recommendation (Medium)** • The Constabulary should consider having a dedicated Problem-Solving guidance document to be used by officers. • The Anti-Social Behaviour Policy should be updated, appropriately approved and made available. • Policies should link to the most recent Police and Crime Plan. **Management Response** The ASB policy originally expired in March 2025 which coincided with the introduction of Mk43. An extension was approved at Operations Board to remove the requirement to launch at the same time and then be amended. The ASB policy is was presented at Ops Board on the 20th January then for progression to SMB for approval. Whilst dedicated problem-solving guidance has not been produced, links from the Problem-Solving section on the NHP intranet page do provide officers with immediate access to the College of Policing guidance – adherence to this is expected. Problem solving training has been provided via the locally developed NHP training (which received accreditation), and is being repeated through the Neighbourhood Policing Programme. Notwithstanding the accessibility of problem-solving guidance, additional guidance will be included within an amended version of the ASB policy (which by the time of writing will have been approved via Ops); and a stand-alone problem-solving policy will be developed. Previously, the consideration of a stand-alone problem-solving policy was included within the Neighbourhood Policing continual improvement plan but was halted pending the development of the Prevent board and related governance arrangements. Responsible Officer – Inspector Mottram Implementation Date – March 2026 • ASB Policy to include additional explanations regarding problem solving methodology and OSARA. Separate Problem-Solving Policy to be developed in line with the COP guidance. • Governance to evidence compliance is NHP Tactical meeting and interim Strategic Neighbourhoods Governance Board.	**Implemented** **Evidence that confirmed implementation:** Problem solving policy and procedure

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Problem Solving **Responsible Officer:** Chief Inspector Smillie **Action Due**: March 2026	**R2 Recommendation (Medium)** Audits should be completed on a timely basis. The forms used for the audits should be fully completed. Findings and feedback arising from the audits should be collated and assessed for themes and any lessons which could be learnt and shared. **Management Response** The expectations of Neighbourhood Inspectors are exactly as articulated within this finding. This is not an issue of a lack of process or procedure, but one of compliance in certain (known) NHP teams. The NHP Tactical meeting is well established and a county wide forum, this meeting monitors the progression and developments alongside the continual improvement plan, and sets processes and procedures. The Neighbourhood Performance meetings monitor neighbourhood performance and compliance, and will capture the requirements to quality assure problem solving plans. A direction will be issued to assert compliance requirements in relation to this process, and a standardisation meeting will be established to compare each BCU's NHP performance agenda and ensure the performance framework and procedural compliance is appropriately monitored. Responsible Officer – Chief Inspector Smillie Implementation Date – March 2026 • Chief Supt Wilkinson will issue a direction to assert compliance regarding quality assurance reviews of problem-solving files. • Chief Insp Smillie (in consultation with Chief Insp Hadwin) will establish a recurring NHP Standardisation meeting involving neighbourhood leadership and senior leadership teams county wide, to ensure consistency in processes and monitoring procedures. • The governance for completion of this recommendation will be an endorsement to the continual improvement plan (via NHP Tactical); and for the establishment of standardisation days, via the Safer Neighbourhood Governance Board.	**Update and evidence provided to MIAA in April. MIAA requested further evidence.**

Audit Title: Problem Solving **Responsible Officer:** Chief Supt Wilkinson **Action Due**: February 2026	**R3 Recommendation (Medium)** • The action for dedicated Problem-Solving Software on the Continuous Improvement document should be investigated with rigorous review of the alternative software package, to ensure it meets all information requirements. • If the spreadsheets are still required, Problem Solving guidance, as noted in Recommendation 1, should include process maps to ensure that they are be updated on a regular basis e.g. weekly, by a nominated individual in each Neighbourhood Policing Team. **Management Response** The current processes are the most efficient and effective possible with the systems in place. Mk43 does not enable a whiteboard oversight of problem solving activity, nor the attribution of NPCC closing codes – the spreadsheet referred to are a work-around where areas do utilise Mk43 but complete the spreadsheets to enable a quick reference and onward searchability on Mk43. Following a problem-solving presentation to Cumbria, Lancashire Police have previously offered a product to the Constabulary free of charge, which would bridge the gaps of problem solving in this county. The scoping for adoption of this has occurred locally and informally, and more recently formerly via ACC Bird in Organisational Board. The current timescales for adoption and implementation are unknown. Responsible Officer – Unable to allocate to separate commands (currently the progress is required from DDaT) – Chief Supt Wilkinson as the action owner. Implementation Date – Actions to be completed in January and February 2026, implementation as directed by DDaT. • Chief Supt Wilkinson to contact DDaT and establish what progress has been made with Lancashire with a view to establishing whether the system can be adopted in Cumbria and making the relevant arrangements to have it adopted. • Chief Supt Wilkinson to liaise with the Exec staff office to establish what position the progress action remains, and if it doesn't, liaise with the relevant ACC with a view to having the workstream re-established. • Regardless of the progress or a decision to or not to progress the Lancashire problem solving product, the inclusion of problem-solving guidance within the	**Update and evidence provided to MIAA in April. MIAA requested further evidence.**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
	existing ASB policy, and the development of a problem solving policy (as per recommendation 1), will include guidance in relation to the frequency of updates • required – although to note this is unlikely to be explicit as it will be dependent upon the circumstances of each case. • The governance for the progression of the problem solving document is currently via the continual improvement plan as presented to the NHP Tactical Meeting – a conversation between the ACC and Chief Supt will result in a decision as to re-invigoration at Organisational Board. • The governance for the progression of the policy guidance is as per recommendation 1.	

Audit Title: Problem Solving **Responsible Officer:** Chief Inspector Smillie **Action Due**: March 2026	**R4 Recommendation (Medium)** • Guidance notes, as per Recommendation 1, accompanied by training on using the Mark43 system, or any alternative system which may supersede it, should be rolled out across the Neighbourhood Teams. • There should be clarification in the Policy on cases for Problem Solving to be applied and those that do not require the approach. • Segregation of duties should be ensured when processes are reviewed. **Management Response** Mk43 will not realistically be amended to enable the aforementioned whiteboard functionality to manage problem solving – the context and actions to progress at recommendation 3 address potential alternative solutions and compliance with the existing spreadsheet requirements. As addressed in previous recommendations, once the ASB policy has been further amended and the problem-solving policy developed, these will be appropriately communicated across the constabulary. The guidance as already shared throughout one BCU will be shared county wide. The ASB policy does already include the requirements upon the sergeant to set the OSARA expectations – either individually or during an initial review with the officer responsible for the case, and then further iterations at the review periods. It is the case that where OSARA has not been applied (as it is not required per policy), that officers may apply the methodology regardless (without a sergeants direction), and this is encouraged and expected as more officers progress through the Neighbourhood Policing Framework. The ASB policy requires certain officers to close certain ASBRA's (Inspectors must finalise gold cases) – the concerns regarding a lack of segregation are noted, but sergeants closing cases that they have supervised (including the initial recording of the OSARA) is the desired process, and comparable to the principles of investigation from a PLAN, REVIEW and CLOSED perspective – this will remain as there are benefits to it. The requirements to quality assure and peer-review cross BCU problem-solving does mitigate perceived risks, Inspector performance reviews and the Neighbourhood Performance meetings enhances compliance and consistency. Responsible Officer – Chief Inspector Smillie Implementation Date – March 2026 • The BCU wide guidance regarding recording problem solving on Mk43 will be circulated amongst all NHP teams.	**Update and evidence provided to MIAA in April. MIAA requested further evidence.**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
	• Requirements regarding what situations and cases requiring formal OSARA plans will be reviewed and confirmed within the aforementioned ASB and problem-solving • policies. A negative (what cases do not require) will not be developed so as to not dissuade officers from adopting the methodology where it may be of benefit. • The governance to ensure the circulation of guidance will be via the continual improvement plan at the NHP Tactical meeting, and the development of a problem solving policy and amendment to the existing ASB policy as per recommendation 1.	

Audit Title: Risk Management **Responsible Officer:** Casey Walton **Action Due**: 09/09/2026	**R1a, 1b and 1c Recommendation (Medium)** The Constabulary should consider: • Where risks have the same initial score and current score, consider whether the controls in place need to be adjusted to help reduce the likelihood and impact. • Narrative should outline why the risks score has not changed or why it has increased. • Include target risk scores in the information going to SMB to provide a complete picture of risks. • Complete a quarterly audit on a sample of risks to ensure all key fields are complete and to identify any common themes emerging. Themes can inform training or communications to staff. • Whether risks should be reviewed in line with their RAG ratings. For example, red rated risks are reviewed monthly, amber risks reviewed quarterly and yellow/green annually. • The risk registers should include due dates for actions to be completed by to encourage accountability. **R1a, 1b and 1c Management Response** Response to recommendation stating: Where risks have the same initial score and current score, consider whether the controls in place need to be adjusted to help reduce the likelihood and impact. This recommendation is not accepted as it is believed it is based on a snapshot of the risk register in time. Certain risks have fluctuated over the course of updates and some do revert back to their initial risk score over time and appearing as though activity may not have been effective or there have not been attempts to mitigate the risk. The legacy of the scores changes over time are not logged on the risk register to prevent an overly complicated document but we are assured that the measures to scores are effectively recorded. • Response to recommendation: Narrative should outline why the risks score has not changed or why it has increased. Currently through our internal risk management process, leads are only requested to provide a rationale for when a risk score has changed and not why a score remains the same. The following action will be taken: S: In addition to other recommendations for SLT management of risk, comms will be devised to be disseminated by the ACC of Operational support to all leads on improvements to the recording of their local risks including now providing a narrative for no changes to a risk score. M: This will be measured by the next internal audit of all risks for the risk paper to COG. A: SLT already provide updates on changes to risk scores so this will be a slight additional request for information as part of the existing process. R: N/A T: This will be verified at the next risk management audit process for the paper to SMB on the 9 th September. • Response to recommendation: Include target risk scores in the information going to SMB to provide a complete picture of risks. This recommendation is not accepted. The scoring methodology is used to assign a RAG grading for each risk. The risk treatment is the equivalent of a target risk score – e.g. whether to reduce the risk, which is already conducted as part of the risk management process. • Response to recommendation: Complete a quarterly audit on a sample of risks to ensure all key fields are complete and	**Not yet due.**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
	to identify any common themes emerging. Themes can inform training or communications to staff. This recommendation is partially accepted – the quarterly internal audit process already exists to review the risks to ensure key fields and information are completed when the updates are completed. However, any themes emerging that are identified organisational learning opportunities will be captured and fed through into the Organisational Learning & Innovation Board. The next board will be on the 22.05.26 • Response to the recommendation: Whether risks should be reviewed in line with their RAG ratings. For example, red rated risks are reviewed monthly, amber risks reviewed quarterly and yellow/green annually. This recommendation is partially accepted: the current process observes all risks to be reviewed and updated during the internal risk management audit quarterly. Implementing different update periods for different rated risks may result in lower level risks not being progressed as timely and subsequently escalating to a higher risk score. However, SLT's will be requested to record where risks are discussed and managed through their SLT meetings and be requested to be set agenda items so that it can be tracked that risks are being discussed on a monthly basis. Communication on the amendments to SLT management of risk registers will be circulated post COG approval. • Response to recommendation: The risk registers should include due dates for actions to be completed by to encourage accountability. This recommendation is not accepted. This is on the basis that several risk pertain to regional, national and external factors that are not within the scope of the organisation to mitigate. E.g. the police funding settlement, which presents significant savings pressures for the organisation and although mitigations are put in place, the drivers of the risk on long term and externally driven. The process for the strategic risk register is for Chief Officers to monitor and hold SLT's to account over the timeliness of responses to risks and the regular reviews drive accountability.	

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Risk Management **Responsible Officer:** Casey Walton **Action Due**: 21/05/2026	**R2 Recommendation** Implementing a risk management training needs analysis for staff. • Increase staff numbers for the College of Policing National Decision-Making e-learning. **Management Response** In response to the recommendation to implement a risk management training needs analysis for staff: S: An assessment of the requirement for which roles, at specific grade/rank to complete training will be conducted to establish the numbers deemed sufficient to ensure appropriate coverage for SLT who have ownership/oversight of risk registers. Once an agreed number of individuals are identified, a recommendation be submitted to the Org Board for ACC approval for training. This will then be recorded in the policy to ensure regular training and business continuity for regular training for specific roles is sustained. A: This will not be a blanket all approach for every officer/staff to receive training as this is already partially captured through the NDM e-learning package from the CoP. It will be limited to specific SLT who have oversight of operational/corporate risk register, which will be an achievable change to implement. R: Once specific numbers are agreed, scoping will be conducted as to what course would be most appropriate for the identified cohort to complete and costings. T: A proposed group of individuals will be brought to the next Org Board on the 21/05/2026 for approval. The completion of training will be recorded and updates provided through Org board. • In response to the recommendation that Increase staff numbers for the College of Policing National Decision-Making e-learning. This gap was already identified in relation to the completion rates of e-learning. The ACC of Operational Support is in receipt of regular updates monitoring complete rates from L&D through the Org Board on a monthly basis.	**Awaiting update**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Risk Management **Responsible Officer:** Casey Walton **Action Due**: April 2026	**R3 Recommendation** The Constabulary should consider: • Including risk management training requirements in the policy. • Updating the toolkit to document when the policy was last updated. • Including the Executive Lead for risk management in the policy. • Including who is responsible for setting the Constabulary's risk appetite and how often it should be reviewed in the policy. • Ensure appendix 5 is completed in full with signature. **R3 Management Response** The following actions have been addressed: • Risk Management Toolkit 2026-28 outlines the risk management policy was last updated in November 2022. The correct date to reflect the review period of the Risk Management Policy is now amended. This has been sent to miaa for confirmation. Management advised the Director of Strategic Development is the Executive Lead for risk. This is not highlighted in the documents. Page 8 of the Risk Management Policy now states: 'Director of Strategic Development is the Executive Lead for risk for the constabulary.' This has been sent to miaa for confirmation. • The policy does not outline who is responsible for setting the Constabulary's risk appetite and how often it should be reviewed. On page 5 of the policy it now states: The forces risk appetite is to be reviewed annually by the DCC. However if this may be more frequent in the instances of: ▪ Major organisational changes ▪ Significant inspections or external scrutiny ▪ Emerging risks or shift in demand ▪ Severe financial or resource pressures This has been sent to miaa for confirmation. • Appendix 5 of the policy is the Cumbria Constabulary -Information Risk Appetite Statement. The statement has a section at the bottom for Deputy Chief Constable signature and date. This was not signed. The Risk Appetite Statement has now been signed by DCC Blackwell. And sent to miaa for confirmation.	**Implemented** **Evidence that confirmed implementation:** Evidence seen of all updates documented in the management response.

Audit Title: Officer Safety Training **Responsible Officer:** Supt Sarah Jones **Action Due**: 26/06/2026	**R1 Recommendation (Medium)** Review the themes emerging from expired training and implement an action plan to increase training compliance regarding first aid and PPST. Ensure the exceptional circumstances tracker includes reasoning as to why the training cannot be completed. **Management Response** Review the themes emerging from expired training and implement an action plan to increase training compliance regarding first aid and PPST. This recommendation is accepted and the below SMART action plan developed. S – Review the themes emerging from expired training and implement an action plan to increase training compliance regarding first aid and PPST. M – This is measurable by the completion of the review, identifying any themes and developing a plan of action therefore after to address themes. A – This is achievable as data is already collated within L&D dept and available for review. R – It is essential that the department take a proactive approach to improve and identify themes which hinder effective delivery. T – The data for this work, if readily available, should be a relatively easy review process and confirm themes and develop separate plan of action to address said themes. Timescales therefore for completion in 2 months when considering other recommendations in their entirety; 26.06.2026 Ensure the exceptional circumstances tracker includes reasoning as to why the training cannot be completed. This recommendation is accepted and the below SMART action plan developed. S – Ensure the exceptional circumstances tracker includes reasoning as to why the training cannot be completed. M – This is measurable by the completion of adding in a new criteria field within the tracker and any reporting documentation.	**Not yet due.**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
	A – This is achievable as the form and the subsequent tracker are internally owned and therefore should be easily amended. R – It is essential that the department take a proactive approach to improve and identify themes which hinder effective delivery; capturing reasoning is essential to understand this. T – the mechanisms for these changes are already in place and require review; should be a relatively easy review process of amending two locally held systems. Timescales therefore for completion in 2 months when considering other recommendations in their entirety; 26.06.2026	

Audit Title: Officer Safety Training **Responsible Officer:** Supt Sarah Jones **Action Due**: 24/08/2026	**R2 Recommendation (Medium)** Review the discrepancies between the figures in the key finding. The tracking of expired training should ensure all those officers with training expired have a new course date booked and noted on the tracker or narrative attached to the tracker that outlines why training is not currently required and a date for when this should be reviewed. **Management Response** Review the discrepancies between the figures in the key finding. This recommendation is accepted and the below SMART action plan developed. S – Review the discrepancies between the figures in the key finding M – This is measurable by the completion of the review and confirming how this has been reconciled or explained. A – This is achievable as requires review and reconcile of data already provided to the audit team. R – It is essential that data held, either in L&D, RCT or organisational wide is correct and informed, and the extent of any issue is documented correctly to inform risk management. T – The data for this work, if readily available as already provided by L&D/RCT to the audit committee however there will be a number of issues, cross departments to reconcile to provide an accurate picture; but also ensure that any identified process failure is rectified and implemented to give the auditors and organisation confidence in the departmental approach. Timescales therefore for completion are 4 months; 24.08.2026. The tracking of expired training should ensure all those officers with training expired have a new course date booked and noted on the tracker or narrative attached to the tracker that outlines why training is not currently required and a date for when this should be reviewed. This recommendation is accepted and the below SMART action plan developed. S – The tracking of expired training should ensure all those officers with training expired have a new course date booked and noted on the tracker or narrative attached to the tracker that outlines why training is not currently required and a date for when this should be reviewed. M – This is measurable by the completion of the review of the issues, identifying a solution for creation of effective tracking, including dates and rationale, and works cross department (L&D and RCT) for successful implementation of said process.	**Not yet due**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
	A – This is achievable through departmental review and creation of potentially new practice and recording mechanism. It will also require cross department working with RCT. R – It is essential that training exceptions are tracked effectively to inform on risk management but also to ensure problem solving and effective training planning/management. T – This will require a review of current practice and require the provision of a new tracking mechanism (system and practice), to give the auditors and organisation confidence in the departmental approach, it is recommended that timescales therefore for completion are 4 months; 24.08.2026.	

Audit Title: Officer Safety Training **Responsible Officer:** Supt Sarah Jones **Action Due**: 24/08/2026	**R3 Recommendation (Medium)** An action plan should be produced and implemented to increase the numbers of PPST trainers so that extensions to PPST are not required for trainers solely due to the critically low number of qualified trainers at present. Action plans should be produced for all trainers to ensure they are and remain accredited. Peer assessments should be completed of trainers annually and the documentation retained centrally so that it can be accessed should a trainer leave the Constabulary. A review of the trainers prior learning mapping documentation should be completed to ensure they are all completed in full. **Management Response** An action plan should be produced and implemented to increase the numbers of PPST trainers so that extensions to PPST are not required for trainers solely due to the critically low number of qualified trainers at present. This recommendation is accepted however requires a proposed change of wording. The assumption from the auditors is that we do not have sufficient trainer numbers in department to deliver. It is not clear from the audit how MIAA have made the assumption of 'critically low' trainers and against what criteria. FTE budgeted trainer numbers is significantly different to available trained staff qualified to deliver training; the department has an on going training programme to bring staff up to full operational and occupational accreditation in line with College of Policing training licenses. There has been limited review of force training needs in L&D in respect of the delivery of PPST, First Aid and Taser within the department, aside from the provision of omni competent trainers; there has not been a wholesale review of plans for initial and refresher training to accurately map out the need for training to ensure timely training provision and management. Alongside this there is a need for reviewed governance in L&D to ensure progression of trainers to full occupational and operational competence. The department is proposing a review of the Training Needs Assessment for specialist training and have the intention of developing a 3 year TNA delivery plan, taking into account officer numbers, requirements for PPST, First Aid and Taser and provide a more co-ordinated approach. Until this is completed and the organisation understand what the 3 year delivery looks like and how this can be delivered, the recommendation of more staff requested for pending. That said, it may be the case that, upon review a departmental move of budgeted posts within L&D, dependent on other training delivery may be required; (2 FTE currently vacant) but to come to this, there is a requirement for an evidence based approach.	**Not yet due.**

	Therefore, the following SMART action plan is proposed: S – Completion of training needs assessment in L&D for specialist training to include PPST, First Aid and Taser and subsequent review to specialist trainer numbers to achieve proposed TNA. M – This is measurable by the completion of the TNA review and assessment of staffing needs. A – This is achievable through departmental review if proposed plan for review work is agreed. This is a significant piece of work which requires both time and resource to develop. R – It is essential that training delivery is data informed and long term planning is in place to achieve successful delivery. T – This will require extensive TNA review and subsequent staffing assessment therefore it is recommended that timescales for completion are 4 months; 24.08.2026. Action plans should be produced for all trainers to ensure they are and remain accredited. This recommendation is accepted and the below SMART action plan developed. S – Action plans should be produced for all trainers to ensure they are and remain accredited. M – This is measurable by the inclusion of this issue as an agenda item within proposed L&D Training Management Board; an L&D led internal governance mechanism, where issues raised within this audit (and other identified matters) are progressed. A – This is achievable as requires inclusion in governance and management therein by Enabling Services SLT. R – It is essential that the L&D department and force wide training delivery pertinent to specialist training is delivered effectively, and the capability, accreditation and availability of trainers for this is essential. T – Whilst establishing a board, agenda, TOR etc are relatively easy tasks, it is proposed that this should be developed at the end of the review and completion of recommendations for completeness. Timescales therefore for completion in 4 months; 24.08.2026. Peer assessments should be completed of trainers annually and the documentation retained centrally so that it can be accessed should a trainer leave the Constabulary. This recommendation is accepted and the below SMART action plan developed. S – Peer assessments should be completed of trainers annually and the documentation retained centrally so that it can be accessed should a trainer leave the Constabulary.	

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
	M – This is measurable by confirmation of a defined peer assessment procedure akin to other training disciplines in the organisation, confirmation of repository and inclusion in L&D management governance. A – This is achievable as requires review of current process, learning from other disciplines, e.g POPS, Firearms etc and developing new process, repository and inclusion in governance structure. R – It is essential that the L&D department records are accurate and available. This will fall in line with any College of Policing training license. T – In order that the process is reviewed effectively, timescales for completion are 4 month; 24.08.2026. A review of the trainers prior learning mapping documentation should be completed to ensure they are all completed in full. This recommendation is accepted and the below SMART action plan developed. S – A review of the trainers prior learning mapping documentation should be completed to ensure they are all completed in full. M – This is measurable by confirmation of the review of learning mapping, documented and recorded via L&D governance. A – This is achievable as requires review of current governance approach and recording management to ensure training are occupational and operationally competent to deliver in line with College of Policing training license. R – It is essential that the L&D department records are accurate and available. This will fall in line with any College of Policing training license. T – In order that the process is reviewed effectively, timescales for completion are 4 month; 24.08.2026.	

Audit Title: Officer Safety Training **Responsible Officer:** Supt Sarah Jones **Action Due**: 25/05/2026 & 24/08/2026	**R4 Recommendation (Medium)** Update the 'amendments made' section with any required updates during the interim review in April 2025. The policy should be updated to include the roles that require officers and staff to use personal protective equipment (PPE), and those roles that do not require the use of PPE. Consider producing a First Aid training specific policy. Update the Learning and Development Strategy to ensure consistency with dates. **Management Response** Update the 'amendments made' section with any required updates during the interim review in April 2025. The policy should be updated to include the roles that require officers and staff to use personal protective equipment (PPE), and those roles that do not require the use of PPE. This recommendation is accepted and the below SMART action plan developed. S – A review of PPST policy relating to specifics of: Update the 'amendments made' section with any required updates during the interim review in April 2025. The policy should be updated to include the roles that require officers and staff to use personal protective equipment (PPE), and those roles that do not require the use of PPE. M – This is measurable by confirmation of policy review and sharing of a reviewed and updated policy document with auditors. A – This is achievable as requires review of policy already in place. R – It is essential that force policies are clear and accurate. T – In order that the process is reviewed effectively, timescales for completion are 1 month; 25.05.2026. Consider producing a First Aid training specific policy. This recommendation is not accepted in its entirety. As outlined at the time of the inspection to MIAA, where national guidance is available force policy is that a stand-alone policy is not required of which First Aid Training is one area of guidance nationally. This has been the stance of the force in respect of First Aid for a number of years. That said, due diligence can be done to review this nationally to see if Cumbria Constabulary are an outlier. Therefore the below SMART action plan is identified.	**Not yet due**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
	S – Conduct national benchmarking into the development of First Aid Policy within national L&D departments. Upon those results, consider thereafter creation of policy if the Constabulary are an outlier and a requirement can be evidenced. M – This is measurable by confirmation of benchmarking and subsequent decision rationalised to auditors. A – This is achievable as requires benchmarking and review. R – It is essential that force has the required guidance and policies. T – In order that the process is reviewed effectively, timescales for completion are 4 month; 24.08.2026 Update the Learning and Development Strategy to ensure consistency with dates. This recommendation is accepted and the below SMART action plan developed. S – A update the L&D Strategy for consistency of date. M – This is measurable by confirmation of updated strategy and confirm publication. A – This is achievable as requires review of strategy and changing of dates. R – It is essential that force strategies are up to date. T – In order that the process is reviewed effectively, timescales for completion are 1 month; 25.05.2026.	

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Officer Safety Training **Responsible Officer:** Supt Sarah Jones **Action Due**: 24/08/2026	**R5 Recommendation (Medium)** Remind staff of the importance of completing deferment forms in detail. Forms should be returned if not completed with sufficient information. Regular audits should be undertaken of the deferment log to ensure the Microsoft form is working correctly and emails being sent to the appropriate people. Approval emails should be sought and retained for all deferments. **Management Response** Remind staff of the importance of completing deferment forms in detail. Forms should be returned if not completed with sufficient information. Regular audits should be undertaken of the deferment log to ensure the Microsoft form is working correctly and emails being sent to the appropriate people. Approval emails should be sought and retained for all deferments. These recommendations are accepted and the below SMART action plan developed. S – Review the deferment process and governance to ensure: Remind staff of the importance of completing deferment forms in detail. Forms should be returned if not completed with sufficient information. Regular audits should be undertaken of the deferment log to ensure the Microsoft form is working correctly and emails being sent to the appropriate people. Approval emails should be sought and retained for all deferments. M – This is measurable by confirmation of reviewed deferment process, articulating changes made, communication, audit data and governance. A – This is achievable as requires review of process, review record keeping, communication to the force and governance within L&D. R – Deferment process is intrinsic to the success delivery of specialist training. T – In order that the process is reviewed effectively, timescales for completion are 4 month; 24.08.2026.	**Not yet due**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: Officer Safety Training **Responsible Officer:** Supt Sarah Jones **Action Due**: 25/05/2026	**R6 Recommendation (Medium)** The Constabulary should ensure the statistics presented to Chief Officer Group are expanded to include full PPST and first aid compliance, deferrals and nonattendance. **Management Response** The Constabulary should ensure the statistics presented to Chief Officer Group are expanded to include full PPST and first aid compliance, deferrals and nonattendance. These recommendations are accepted and the below SMART action plan developed. S – The Constabulary should ensure the statistics presented to Chief Officer Group are expanded to include full PPST and first aid compliance, deferrals and nonattendance. M – This is measurable by confirmation of COG reporting (via Org Pacesetter). A – This is achievable as requires review of reporting mechanism and provision of data. R – Accurate corporate data reporting and insight in imperative to service delivery and risk management. T – For completion in 1 month by 25.05.2026	**MIAA** Received statistics presented to Chief Officer Group are expanded to include full PPST and first aid compliance, however it did not include deferrals and nonattendance

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: IT Asset Management **Responsible Officer:** Technical Team leaders **Action Due**: 03/09/2026	**R1 Recommendation (High)** 1. The Constabulary should undertake a reconciliation exercise between its ICT asset register(s) and InTune / SCCM to identify any devices that may have been lost, stolen or had an incorrect status within the register(s). 2. This should include a review of devices that are in the disposal 'garage' and confirmation that they are to be recycled and the status on the register(s) is accurate. 3. Any devices that are identified with the above criteria should be investigated and managed in line with the Constabulary's incident management process. 4. Going forwards, the Constabulary would benefit from designing and implementing a regular reconciliation process to ensure ICT asset register(s) are accurate. Given that the organisation has InTune it would be recommended that this solution is used for the reconciliation process. This reconciliation process should have an audit trail to confirm performance on a regular basis. 5. The Constabulary should consider implementing an automated control via InTune to prohibit access to the network for any devices that have not been seen by the network for an extended period of time (for example, 90 days). **Management Response** S – Develop and implement a standardized reconciliation process, incorporating Recommendations 1–5. M – Monitor and report progress through weekly updates at the Team Leaders' Meeting (Tuesdays at 1pm), with additional updates provided via the Digital Board. A – This will be achieved by incorporating daily, weekly, and monthly activities within DDAT to support delivery. R – This initiative will help reduce the current high-risk rating within the Reconciliation Process and Automated Tooling category, while strengthening ITAM security. T – Target completion by the end of September 2026. Some recommendations may be implemented earlier; however, others are more complex and will require the additional time.	**Not yet due.**

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
Audit Title: IT Asset Management **Responsible Officer:** Technical Team leader / Estates. 1st Line Support team leader / Estates **Action Due**: 06/10/2026	**R2 Recommendation (Medium)** 1.The Constabulary should consider the appropriateness of storing ICT assets for recycling in the disposal 'garage' with the current access controls in place. In particular, the Constabulary should consider implementing controls in line with other secure storage access solutions (for example, the build room). 2. The Constabulary should evidence a regular review of whom has access to secure storage rooms on a regular basis. The Constabulary should keep an audit trail of this review. **Management Response** Recommendation 1 S A process to be designed to regular check access to our IT storage rooms and remove those no longer eligible for access. To be documented and shared with all technical team leaders so process can be actioned by all. M Update of progress to Weekly Team leaders (Tuesday 1pm) A Yes, would support the rating for IT Asset Lifecycle controls R Yes – report options are available, discussions to be held with Estates to obtain door entry access info. T 6 Months Responsible Officer –Technical Team leader / Estates Implementation Date – 6th October 2026 Recommendation 2 S Discussions to be held between 1st line support team/Estate around what enhanced door entry can be fitted to the disposal garage. M Update of progress to Weekly Team leaders (Tuesday 1pm) A Unsure on feasible options currently without discussion options with Estates R Yes, would support the rating for IT Asset Lifecycle controls T 6 months Responsible Officer – 1st Line Support team leader / Estates Implementation Date – 6th October 2026	**Not yet due.**

Appendix A: Risk Classifications

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significantimpact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low. •
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however, implementation of the recommendation would improve overall control.

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Internal Audit Follow Up Report – Police

PART 2 – CONFIDENTIAL

Joint Audit Committee (24th June 2026)

Cumbria Police, Fire & Crime Commissioner

Cumbria Constabulary

Contents

Global Internal Audit Standards (UK public sector)

Our work was completed in accordance with Global Internal Audit Standards (UK public sector). Our

1 Introduction and Background

In making recommendations and agreeing action plans it is intended that improvements may be made to both internal controls and operational effectiveness. However, in order to verify that the benefits of the process are achieved, it is necessary to subsequently follow up on the implementation of agreed actions, in order to fully assess:

- Whether implementation has occurred or been superseded by further events; and
- Whether the actions have produced the intended effect.

Follow-up is, therefore, a vital aspect of the internal audit process.

This report provides an update on the progress of implementing previous internal audit recommendations against the last position reported to the Joint Audit Committee and on recommendations contained in internal audit reports issued since then.

Section 3 and 4 summarises the status of previous audit recommendations and Section 5 details the high and critical risk recommendations that are in progress/outstanding or are not yet due.

When all recommendations have been completed, reviews from previous years will be removed from the tracker once presented to Joint Audit Committee.

To assist the Joint Audit Committee the definitions of risk levels and assurance ratings are included in Appendix A.

2 Objective

The objective of this follow-up review was to provide an update on progress made towards the implementation of agreed internal audit recommendations. The reported position is at the 9th June 2026.

3 Summary Table

The summary of our follow-up work is contained below:

	June 2026		March 2026	
Total number of recommendations made	5		5	
Actions not yet due	-		(2)	
Actions included within this report	5	100%	3	100%
Actions previously reported as completed	3	30%	-	
Actions confirmed by MIAA as complete in this report	1	10%	3	100%
Actions confirmed by MIAA as no longer required/superseded	-	-	-	
Actions overdue and in progress	1	10%	-	
Actions overdue and awaiting update	-	-	-	
Actions deemed by management to be complete but not yet confirmed by MIAA	-	-	-	

There are 5 internal audit recommendations in relation to 1 review, 3 have been previously implemented. 1 has been implemented since the last audit committee. 1 recommendation is in progress with MIAA awaiting a further update.

The next formal follow up of previously agreed recommendations will be reported in Q2 2026/27. A detailed breakdown by review is provided in section four below.

4 Internal Audit Action Tracker

The following summarises progress against the internal audit recommendations as at 9th June 2026:

Audit Title	Assurance Level	Total	Progress on recommendations						C	H	M	L
			Previously reported as complete / Superseded	Implemented since March 2026	Not Due	Due and in progress	Due and Awaiting Update	Total Outstanding				
The following are MIAA Audit Team Recommendations.												
2025/26 Reviews												
Management of Sexual Offenders	Moderate	5	3	1	-	1	-	1	-	-	1	-
Totals		**5**	**3**	**1**	**-**	**1**	**-**	**1**	**-**	**-**	**1**	**-**

	No overdue actions
	Actions are in progress and/or evidence requested but not yet received
	Management advised actions complete but not yet confirmed by MIAA
	All report actions confirmed as implemented

5 Internal Audit Critical, High and Medium Risk Recommendations

The following provides the details of the critical, high and medium risk recommendations that have been implemented/ superseded and those outstanding as at 9th June 2026. They include recommendations raised by the previous auditors TIAA who used different assurance levels to MIAA.

Review/Responsible Officer/Due Date	Recommendation and Management Response	Position (as per management update provided)
2025/26		
Audit Title: Management of Sexual Offenders **Responsible Officer:** DSU Scott **Action due**: 31/03/2026	**R1 Recommendation (Medium)** Ensure risk assessments and risk management plans are up to date and signed off by supervisors in a timely manner. **Management Response** S - We have had an uplift of 2 x Offender managers agreed by the SLT and 1 has now arrived, release date for the 2nd is 22nd September. This brings the Ratios of OM to Offenders back to the recommended ratio of 1:50 and result in a more manageable workload therefore I would expect no backlogs to be achievable. We have also recruited to the vacant IOM DS role and changed our structure so as the MATAC DS will also cover IOM this then means the newly recruited DS will be dedicated to MOSOVO focusing on the Violent offenders and also supporting with the RSO cohort which should assist in addressing the visor supervisor sign offs. M – This is monitored daily through the PPU SLT meeting – Current backlogs are now within tolerance levels. A – With the staffing uplift and restructure agreed this is achievable and has already been completed. R – Clearly a relevant area of business for public safety in the management of MAPPA nominals. T – As above, this is currently in effect.	**Management Update 15/10/2025** We have achieved a significant reduction in the DS Visor Queues and both WAF and West Cumberland are now sat with under 10 ARMS, RMPs, VISITS, Activity Logs to be signed off so well within the 15 days recommended. We are yet to see that reduction in C&W due to other demand, AL and sickness within the team which has diverted the supervisors' efforts however I expect this be achieved over the next month. **MIAA** MIAA awaiting update and evidence to show reduction in DS Visor Queues.

Audit Title: Management of Sexual Offenders **Responsible Officer:** DSU Scott **Action due**: 31/03/2026	**R2 Recommendation (Medium)** Ensure workloads are brought in line with guidance when the new starters join. Consider referencing the size of the geographic area and population alongside staff workloads in line with guidance. Review the risk level statistic document and ensure figures are correct. **Management Response** S - We have had an uplift of 2 x Offender managers agreed by the SLT and 1 has now arrived, release date for the 2nd is 22nd September. This brings the Ratios of OM to Offenders back to the recommended ratio of 1:50 and result in a more manageable workload therefore I would expect no backlogs to be achievable. We have also recruited to the vacant IOM DS role and changed our structure so as the MATAC DS will also cover IOM this then means the newly recruited DS will be dedicated to MOSOVO focusing on the Violent offenders and also supporting with the RSO cohort which should assist in addressing the visor supervisor sign offs. With the recruitment of the two additional OMs as per recommendation 1, they have been recruited to the D & E team and the WAF team due to the review of the ratio statistics. This will also bring into line with guidance the caseload for OMs being in under 20% Vhigh/High risk nominals. APP states; The current model practiced in force suggests that a maximum of 20 per cent of the caseload should be of a high risk level. This is essential for the safety and welfare of officers, for resilience during periods of staff absence (for example, sickness, annual leave, cover, vacancies and other absences) and for ensuring effective and proactive management of offenders. Workloads should take into account the: • size of the geographic area • population • number of approved premises in the area • number and type of offenders and PDPs requiring management There should be clear and auditable managerial scrutiny of these arrangements, undertaken regularly and in a timely manner. Such systems should recognise the difficulties with mutual cover arrangements which can create pressure and affect the quality of work. This is already considered as the monthly risk level stats are split to each geographical area and also to risk level per OM and this is what supervisors utilise to manage workloads across the team and what has resulted in the business case being presented to SLT for the additional	**Implemented** **Evidence to confirm implementation:** Evidence seen of tracker with improved percentages.

	OMs to be based in WAF and West Cumberland and Change of structure for additional DS support. We have one AP in Cumbria In the North Cumberland area, the AP demand is reflected in the staffing ratios for the North Cumberland MOSOVO team -we have a dedicated AP OM who has a smaller cohort to allow her to address the AP Nominal demand and allocation. The staffing ratios are not static and remain under constant review. M – Staffing levels are continuously monitored and where gaps appear then backfill is arranged and requested through internal FRM processes. This is measured on a daily basis in PPU SLT meetings. A – With the staffing uplift and restructure agreed this is achievable and has already been completed. R – Clearly a relevant area of business for public safety in the management of MAPPA nominals. T – As above, this is currently in effect.	

Appendix A: Risk Classifications

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significantimpact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low. •
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however, implementation of the recommendation would improve overall control.

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Internal Audit Annual Report & Head of Internal Audit Opinion 2025/26

Cumbria Police, Fire & Crime Commissioner

Cumbria Constabulary

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Contents

1 Executive Summary

This annual report provides your 2025/26 Head of Internal Audit Opinion, together with the planned internal audit coverage and outputs during 2025/26 and MIAA Quality of Service Indicators.

In accordance with *Global Internal Audit Standards (UK public sector)*[1], the Head of Internal Audit is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The opinion should contribute to the organisation's annual governance statement.

Head of Internal Audit Opinion	1st April 2025 – 31st March 2026	Factors considered in forming our opinion
High Assurance, can be given that there is a strong system of internal control which has been effectively designed to meet the organisation's objectives, and that controls are consistently applied in all areas reviewed.		• **Inherent risks** in the areas audited • **Scope limitations** of individual audit reviews • **Control weaknesses identified** and their impact • **Internal control environment** adequacy and effectiveness • **Management's responses** to recommendations • **Progression of implementation of recommendations** by management
Substantial Assurance, can be given that that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.		
Moderate Assurance, can be given that there is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some of the organisation's objectives at risk.	✓	
Limited Assurance, can be given that there is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls impacts on the overall system of internal control and puts the achievement of the organisation's objectives at risk.		
No Assurance, can be given that there is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the organisation's objectives.		

[1] This consists of the Global Internal Audit Standards (GIAS) of the IIA and the Application Note: Global Internal Audit Standards in the UK public sector

Key Area	Summary
Head of Internal Audit Opinion	As highlighted above, the overall opinion for the period 1st April 2025 to 31st March 2026 provides **Moderate Assurance, that that there is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some of the organisation's objectives at risk.** **Context:** This opinion is provided in the context that the Office for Police, Fire and Crime Commissioner for Cumbria and the Chief Constable of Cumbria Constabulary like other organisations across the public sector is continuing to face a number of challenging issues and wider organisational factors particularly with regards to changes in the political landscape, ongoing financial challenges and increasing collaboration across organisations and systems. *This is MIAA's first year as the organisation's Internal Auditors. The strategic risk framework, together with the outcomes from core, mandatory and risk based reviews and the organisation's response to the implementation of internal audit recommendations are key elements are in informing our overall opinion. The profile of risk based internal audit reviews completed during the year presents a varied picture, with assurance opinions broadly split across Substantial and Moderate. Across the reviews undertaken, this has highlighted themes, including that generally, controls needed to be strengthened including the creation, updating and embedding Policies and Procedures. For those processes in place, they were not always operating consistently, along with records and documentation not always being completed in full.* *The Senior Leadership Team, 2025/26 has seen a change in the Chief Constable, with several roles being deemed 'Temporary' in the interim period between the former Chief Constable leaving Cumbria in June 2025 and the appointment of the new Chief Constable in February 2026. The new Chief Constable was previously the Deputy Chief Constable and then the temporary Chief Constable before being appointed permanently to the role.* *The financial position at the end of Quarter 3 was an underspend of £0.115m, against a balanced budget. This was achieved as a result of efficiency savings from the Futures Programme.* *A new Police, Fire and Crime Plan for 2025 – 2029 was published, which sets out how the Police, Fire and Crime Commissioner will work with the Service and sets out 5 priorities and key objectives to deliver the plan.* **Compliance with professional standards**: In providing this opinion we can confirm continued compliance with the definition of internal audit (as set out in your Internal Audit Charter), code of ethics and professional standards. We also confirm

Key Area	Summary
	organisational independence of the audit activity and that this has been free from interference in respect of scoping, delivery and reporting. **Purpose:** The purpose of our Head of Internal Audit (HoIA) Opinion is to contribute to the assurances available to the Police, Fire and Crime Commissioner and Chief Constable of Cumbria Constabulary which underpin their own assessment of the effectiveness of the system of internal control. As such, it is one component that the Police, Fire and Crime Commissioner and Chief Constable of Cumbria Constabulary takes into account in making its Annual Governance Statement (AGS). *Please include the summary text in the table above when referring to the HoIA Opinion in your AGS.*
Scope and Limitations of Our Work	Our opinion is formed through the completion of a risk-based plan of assignments, agreed with management and approved by the Joint Audit Committee. Our opinion is subject to the following inherent limitations: • We have not reviewed all risks and assurances relating to the organisation. • The opinion is substantially derived from the conduct of risk-based plans generated from a robust and organisation led assurance framework. The assurance framework is one component that the board takes into account in making its annual governance statement (AGS) • The opinion is based on the findings and conclusions of the agreed audit assignments which were limited to the objectives and scope agreed with management. • Where strong controls have been identified and confirmed, their effectiveness may still be impaired in some instances. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance. • Due to the limited scope of individual audit assignments, there may be weaknesses in controls which we are not aware of, or which were not brought to our attention. • The points raised in this report relate only to the issues we encountered during delivery of the internal audit service. It is not an exhaustive list of all weaknesses or potential improvements. Management is responsible for maintaining a

Key Area	Summary
	robust system of internal controls, and internal audit should not be the sole basis for identifying all strengths and weaknesses. • This report is prepared solely for the use of the Joint Audit Committee.
Planned Audit Coverage and Outputs	The 2025/26 Internal Audit Plan has been delivered with the focus on the provision of your HoIA Opinion. This position has been reported within the progress reports across the financial year. Review coverage has been focused on: • The organisation's Assurance Framework • Core and mandated reviews, including follow up; and • A range of individual risk-based assurance reviews.
Recommendations / Management Actions	We have raised 37 recommendations as part of the reviews undertaken during 2025/26, including draft reports but excluding confidential reports. All recommendations raised by MIAA have been accepted or partially accepted by management. • Of these recommendations: none were critical and two were high risk recommendations in relation to the review of Risk Management and IT Asset Management. • There were 36 outstanding recommendations relating to prior year reviews completed by the previous auditors TIAA. as at the 1st April 2025. • During the course of the year, we have undertaken follow up reviews and can conclude that the organisation superseded or implemented 42 actions during 2025/26 • The total number of recommendations yet to be implemented as at March 2026 is 31, including draft reports. Of the 31 actions yet to be implemented, no critical risk 1 high risk, 2 medium risk and no low risk were overdue at March 2026. Details of these outstanding action/s are available in Section 4 of this report. The remaining 28 recommendations were not yet due.
MIAA Quality of Service Indicators	**ISO9001**: MIAA operate systems to ISO Quality Standards which is subject to annual reaccreditation.

Key Area	Summary
	External Quality Assessment: The External Quality Assessment, undertaken by CIPFA (2026), provides assurance of MIAA's compliance with the Global Internal Audit Standards (UK Public Sector). We also undertake regular internal assessments to ensure our ongoing compliance with requirements. **Information Governance and Cyber Security:** MIAA are committed to delivering and demonstrating the highest standards of information governance and cyber security to protect not only our information and systems but to protect the data we collect and create through our audit and advisory activities with clients. We have consistently submitted a compliant NHS Data Security and Protection Toolkit return and we are one of only circa 20 NHS organisations certified to the Cyber Essentials Plus standard. Certification to this standard required rigorous independent testing of our cyber security controls across our devices. That we have achieved this certification is a demonstration not only of the security of our devices but also a validation of the proactive monitoring and maintenance that we have in place to protect data and systems from malicious threats. Also, in 2025/26 MIAA was officially recognised as an Assured provider under the National Cyber Security Centre's (NCSC) Cyber Assessment Framework (CAF). This accreditation reflects our ongoing commitment to helping organisations strengthen their cyber resilience and safeguard critical systems and services. This achievement, which is the result of a rigorous assessment process, demonstrates our credentials in auditing against the NCSC's Cyber Assessment Framework and, highlights the exceptional skills and experience of our staff as well as our organisational commitment to the highest cyber security standards.

2 The Head of Internal Audit Opinion

Your internal audit service has been performed in accordance with MIAA's internal audit methodology which conforms with Global Internal Audit Standards (UK public sector). Global Internal Audit Standards (UK public sector) require that we comply with applicable ethical requirements, including independence requirements, and that we plan and perform our work to obtain sufficient, appropriate evidence on which to base our conclusion.

2.1 Roles and Responsibilities

The Chief Constable is responsible for operational policing, the direction and control of police officers and police staff and the overall governance of the Constabulary. The Police, Fire and Crime Commissioner is required to hold the Chief Constable of Cumbria Constabulary to account for the exercise of those functions and for delivering an efficient and effective policing service to the public.

The Police, Fire and Crime Commissioner and Chief Constable of Cumbria Constabulary are collectively accountable for maintaining sound systems of internal control and for putting in place arrangements for gaining assurance about the effectiveness of those overall systems.

The AGS is an annual statement by the Office of Police, Fire and Crime Commissioner and Chief Constable of Cumbria Constabulary, setting out:

- how the individual responsibilities of the Accountable Officer are discharged with regard to maintaining a sound system of internal control that supports the achievements of policies, aims and objectives;
- the purpose of the system of internal control as evidenced by a description of the risk management and review processes, including the Assurance Framework process; and
- the conduct and results of the review of the effectiveness of the system of internal control, including any disclosures of significant control failures together with assurances that actions are or will be taken where appropriate to address issues arising.

The organisation's assurance framework should bring together all of the evidence required to support the AGS requirements.

In accordance with Global Internal Audit Standards (UK public sector), the HoIA is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes (i.e. the organisation's system of internal control). This is achieved through a risk-based plan of work, agreed with management and approved by the Joint Audit Committee and approved by the Office of Police, Fire and Crime Commissioner, which can provide assurance, subject to the inherent limitations described below. The outcomes and delivery of the internal audit plan are provided in Section 4.

3 Informing our Opinion

3.1 Basis for the Opinion

The basis for forming our opinion is as follows:

1	An assessment of the design and operation of the underpinning strategic governance, risk management arrangements and supporting processes.
2	An assessment of the range of individual assurances arising from our risk-based internal audit assignments that have been reported throughout the period. This assessment has taken account the relative materiality of systems reviewed and management's progress in respect of addressing control weaknesses identified.
3	An assessment of the organisation's response to Internal Audit recommendations, and the extent to which they have been implemented.

3.2 Commentary

The commentary below provides the context for our opinion and together with the opinion should be read in its entirety.

Our opinion covers the period 1st April 2025 to 31st March 2026 inclusive, and is underpinned by the work conducted through the risk-based internal audit plan.

A) Assurance Framework (AF)

Our work has consisted of completing a Risk Management review in 2025/26, which provided moderate assurance. The Constabulary have a refreshed Risk Management Policy and Procedure, which was approved in February 2026. The Joint Audit Committee and the Constabulary's Strategic Management Board have oversight of Risk Management. The management actions arising from the review will be followed up through to completion and a further review of Risk Management is planned for 2026/27.

B) Core & Risk-Based Reviews Issued

We issued:

No high assurance opinions:	No high assurance opinions	No **limited** assurance opinions:	No limited assurance opinions
Three substantial assurance opinions:	Key Financial Systems Commissioner Grants Pensions	No **no** assurance opinions:	No no assurance opinions
Six moderate assurance opinions:	Cost Improvements/Efficiencies Local Policing – Problem Solving Management of Sexual Offenders Risk Management Officer Safety Training IT Asset Management - Draft	No reviews without an assurance rating	No reviews without an assurance opinion.

C) Follow Up

During the course of the year we have undertaken follow up reviews and can conclude that the organisation has made **reasonable progress** with regards to the implementation of recommendations. We will continue to track and follow up outstanding actions.

D) Themes

Through delivery of your internal audit plan we noted the following thematic areas:

- Generally, controls needed to be strengthened including the creation, updating and embedding Policies and Procedures.
- For those processes in place, they were not always operating consistently, along with records and documentation not always being completed in full.

- Training could be improved with more qualified trainers to deliver courses, training needs analysis performed and taking action where training qualifications are reaching expiry.

E) Third Party/Other Assurance

Whilst we have not placed any direct reliance on other assurance providers. At the time of issuing this opinion we have not received any information relating to third party assurance.

Prior to finalising this opinion we will confirm if further Service Auditor Reports/third party assurances have been issued to the organisation and update our opinion accordingly.

Chris Harrop
Managing Director, MIAA
March 2026

Louise Cobain
Assurance Director, MIAA
March 2026

4 Internal Audit Coverage and Outputs

The 2025/26 Internal Audit Plan has been delivered with the focus on the provision of your Head of Internal Audit Opinion. This position has been reported within the progress reports across the financial year.

The audit assignment element of the Opinion is limited to the scope and objectives of each of the individual reviews. Detailed information on the limitations (including scope and coverage) to the reviews has been provided within the individual audit reports and through the Audit Committee Progress Reports throughout the year.

Planned days have been fully utilised in line with planning allocations.

A summary of the reviews performed in the year is provided below:

	Review	Assurance Opinion	Recommendations Raised					Issue Category	
			Critical	High	Medium	Low	Total	Control Design	Operating Effectiveness
1	Key Financial Systems	Substantial	-	-	2	3	5	1	4
2	Risk Management	Moderate	-	1	2	-	3	3	-
3	Cost Improvement/Efficiencies	Moderate	-	-	3	3	6	5	1
4	Management of Sexual Offenders	Moderate	Confidential						
5	Local Policing – Problem Solving	Moderate	-	-	5	3	8	6	2
6	Commissioner Grants	Substantial	-	-	2	1	3	3	-

	Review	Assurance Opinion	Recommendations Raised					Issue Category	
			Critical	High	Medium	Low	Total	Control Design	Operating Effectiveness
7	Pensions	Substantial	-	-	1	3	4	1	3
8	Officer Safety Training	Moderate	-	-	6	-	6	3	3
9	IT Asset Management - Draft	Moderate	-	1	1	-	2	2	1
10	Planning, Management, Reporting & Meetings	N/A	Not applicable						
11	Follow up and Contingency	N/A	Not applicable						
		TOTAL	-	2	22	13	37	23	14

The following high risk recommendation was overdue at the time of reporting. The recommendation was raised by the previous Internal Auditors, TIAA. TIAA Assurance levels provided differ to those used by MIAA; however, they have been aligned as included in the table below:

Review	Recommendation Details	Risk Rating	Due Date	Current Status
Business Continuity	**Recommendation:** Business Continuity Plans and Business Impact Assessments and all related appendices be appropriately reviewed and brought up to date in line with requirements and standards. **Management Action:** To address the recommendation a review will be undertaken of Business Continuity Plans consisting of Force Operations	2 (High)	28/2/2026	Partially implemented. A revised Business Continuity Policy and Business Continuity Framework was approved in September 2025.Training with individual departments is being scheduled.

We will continue to follow up progress against all recommendations as part of the 2026/27 Internal Audit Plan.

CONTRIBUTION TO GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROL ENHANCEMENTS: *Additional areas where MIAA have provided added value contributions.*
Detailed insight into the overall Governance and Assurance processes gained from liaison throughout the year with the Senior Management Team and officers.
Involvement with the organisation in respect of advice and guidance relating to corporate governance and Joint Audit Committee development.
Ongoing discussion with lead Officers, Managers and Non-Executive Directors throughout the year.
Facilitation of Joint Audit Committee development session on internal audit.
Effective utilisation of internal audit including in year communication, request for a change to the audit plan in respect of Officer Safety Training replaced Child Protection due to a HMICFRS inspection taking place.
Continued involvement and representation on National Bodies including the Police Audit Group (PAG), Institute of Internal Auditors (IIA) and CIPFA enabling us to be proactive in sharing best practice, wider benchmarking and providing early insights on national issues.

5 Areas for Consideration – your AGS

The Head of Internal Audit Opinion is one source of assurance that the organisation has in providing its AGS other third party assurances should also be considered. In addition the organisation should take account of other independent assurances that are considered relevant.

We have identified a number of other strategic challenges that should be considered by the Office of Fire, Police and Crime Commissioner and the Chief Constable when drafting the AGS. Whilst the scope of the Internal Audit Plan would have considered elements of these, it is important that the Commissioner and the Chief Constable reflect more widely on how these should be factored into the AGS. Areas for consideration include:

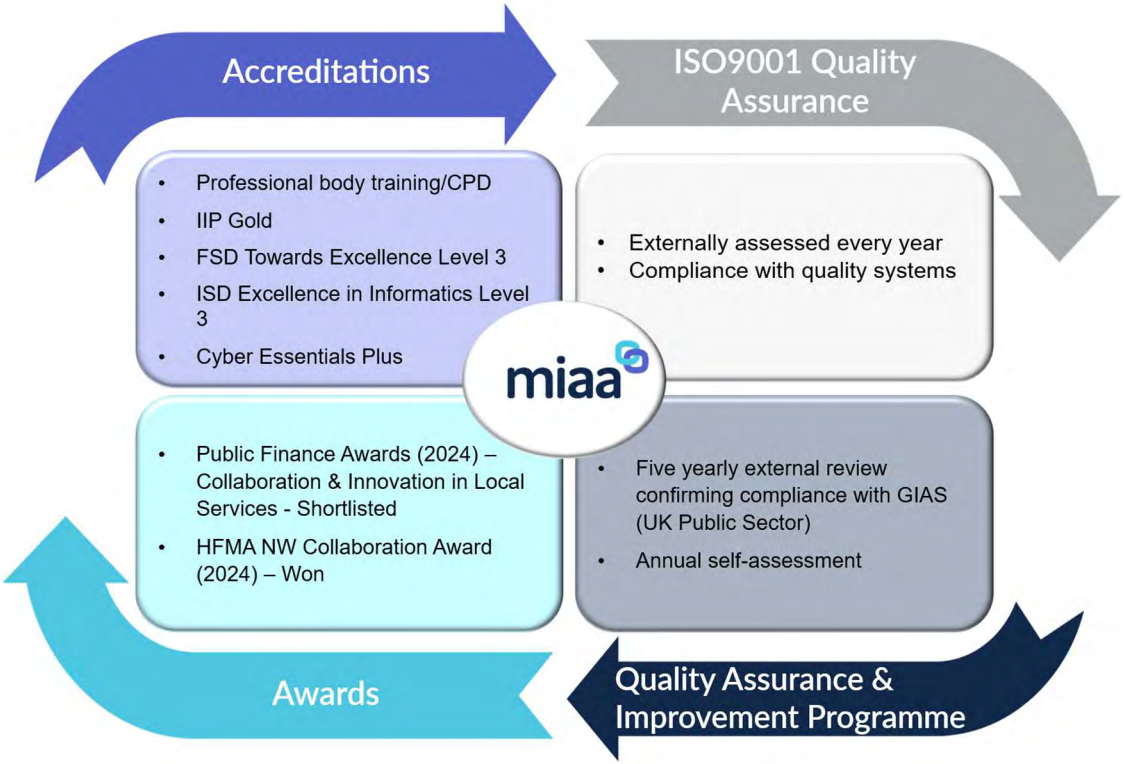
- Wider partnership/ collaborative working and engagement across the Cumbria Footprint (e.g. Neighbourhood Hubs).
- Changes to governance, risk management and internal control arrangements (including the impact on decision making processes).
- Maintenance and improvement of the quality of services alongside and overall organisation performance, including the delivery of targets.
- Service leadership, including any significant changes to the Senior Management Team such as the Chief Constable.
- Workforce capacity, engagement, wellbeing and development.
- Ensuring there is a fit for purpose infrastructure.
- Cyber security, information governance risks and any associated reportable incidents to the Information Commissioner.
- Relationship and management of 3rd party providers upon which the organisation places reliance, and the provision of assurances from these (e.g. Local Councils).
- Compliance with all relevant laws, standards and regulations.
- HMICFRS inspections and feedback during 2025/26 including any actions taken to address any areas of development.

6 Ensuring Quality

MIAA's strategy has quality at the heart of everything we do and our overall approach to quality assurance includes ISO9001:2015 accreditation, compliance with Global Internal Audit Standards (UK public sector), the quality of our people and how we supporting them, staffing levels, compliance and outcome measures.

Professional Standards and Accreditations

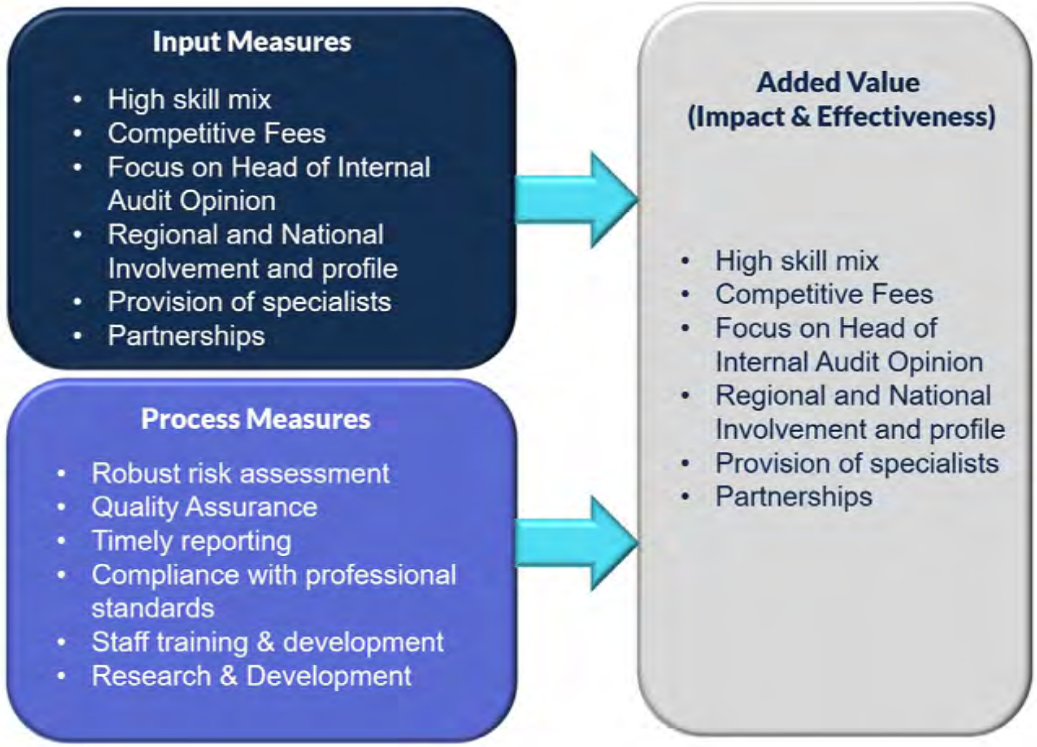
MIAA comply fully with professional best practice, internal audit standards and legal requirements.



Service delivery and outcome measures

It is important that client organisations ensure an effective Internal Audit Service, and whilst input and process measures offer some assurance, the focus should be on outcomes and impact from the service. The infographic on this page confirms the measures that we believe demonstrate an effective service to you.

MIAA regularly report on input and process KPIs as part of our Audit Committee Progress reports, and the impact and effectiveness measures can be assessed through the HOIA Opinion.



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MIAA - Internal Audit Service External Quality Assessment

1 Introduction and Background

From April 2025 MIAA are required to comply with the Global Internal Audit Standards (UK Public Sector) (collectively referred to as GIAS throughout this document). These documents replace the Public Sector Internal Audit Standards (PSIAS).

As required by the GIAS external assessments to confirm our compliance with standards must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.

There are two approaches to EQAs allowed under GIAS:

- An external reviewer undertakes a full assessment; or
- An external reviewer validates the internal audit service's own self-assessment.

MIAA undertake annual self-assessments against GIAS (and previous standards). Therefore the option that was both the most efficient and presented best value was to commission an external reviewer to validate our own self-assessment.

Our last EQA was completed in 20/21 financial year and therefore we were required to commission an EQA in 25/26 to meet the 5 year requirement outlined in GIAS.

This approach was communicated to you in November 2025 and approved.

MIAA appointed the Chartered Institute of Public Finance and Accountancy (CIPFA) to undertake our EQA.

2 EQA Results

The attached document provides the results of MIAA's latest EQA completed by CIPFA.

The assessment confirms that MIAA is **Generally Conforming** with the Global Internal Audit Standards (UK Public Sector). This is the highest classification CIPFA award.

CIPFA have raised a small number of recommendations for management action and consideration as part of their EQA and the action plan for those will be reported to you separately.

Executive Summary of the MIAA EQA Report

(for use by those MIAA clients who are Principal Authorities but have not yet had an individual conformance assessment)

The comprehensive External Quality Assessment (EQA) of the Internal Audit function measured conformance against the Global Internal Audit Standards (GIAS), the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government (the Code), and the associated Application Note: Global Internal Audit Standards in the UK Public Sector.

The GIAS is structured around five Domains, which collectively contain 15 guiding Principles and 52 underlying Standards. The Application Note - Global Internal Audit Standards mandates further specific UK governance requirements.

This assessment confirms that the function is **Generally Conforming** overall to these Standards and Principles. This is the highest classification we award.

The findings reflect a strong governance partnership between MIAA, their internal audit teams, the client audit committees, and senior management teams, noting that clients and stakeholders highly value internal audit. Interviewees praised the function's professionalism, transparent and objective delivery, and the strong working relationships established within the authority. This positive endorsement confirms that the governance oversight mechanisms and senior management support are largely effective in ensuring internal audit remains an influential resource.

We acknowledge that for all internal audit functions GIAS is still relatively new. GIAS in many respects is similar to the Standards (Public Sector Internal Audit Standards) that went before them but in some respects, there are substantive changes. It is expected that embedding GIAS into all aspects of documentation and audit methodology will take time. Whilst we consider that MIAA is a high performing organisation, we found that for MIAA to continue to the next level with regard to embedding GIAS there needs to be a focus on developing MIAA audit methodology to continue their work in GIAS adoption; particularly in the areas of root cause analysis and evaluation criteria.

One area was assessed as Partially Conforming. Combined with other advisory and action points this highlights opportunities for strengthening MIAA audit methodology:

1. Domain V, Principle 14 (Conduct Engagement Work):

Additional Note:

For Principal Authorities to be fully conforming they will require individual conformance assessments to provide assurance that they fully comply with the Code of Practice for the Governance of Internal Audit in UK Local Government. Until such time they will not be able to use MIAA's EQA to state that they have fully complied with GIAS in the UK Public Sector in their Annual Governance Statements. We understand that MIAA have communicated this requirement to their clients who are Principal Authorities.

Conclusion

It is our conclusion that MIAA's internal audit function Generally Conforms to the requirements of the Global Internal Audit Standards in the UK Public Sector.

Where the authority meets the CIPFA Code of Practice on the Governance of Internal Audit as well, it may say it conforms with the Global Internal Audit Standards in the UK Public Sector.

Joint Audit Committee

Title: Effectiveness of OPFCC Anti-Fraud and Corruption Activity Monitoring

Date: 24 June 2026
Agenda Item No: 13

Originating Officer: OPFCC Chief Finance Officer

Report of the Chief Executive

1. Introduction and Background

1.1 The Police, Fire and Crime Commissioner has a statutory responsibility to provide policing services for Cumbria. The Office of the Police, Fire and Crime Commissioner (OPFCC) must ensure that effective processes and procedures are in place to deliver that service in an environment free from fraud and corruption.

1.2 To safeguard against fraud and corruption the Commissioner and OPFCC staff operate in an open and transparent environment. This is achieved by a variety of methods including making decisions in public, publishing information on its website including registers of interests, decisions, declarations of gifts and hospitality and expenses.

1.3 Arrangements to prevent and detect Fraud and Corruption are reviewed and approved by the Police, Fire and Crime Commissioner on a cyclical basis. These arrangements provide clear definitions of fraud, corruption, theft and irregularity within the strategy. They were reviewed and updated in July 2024 and July 2025 following which a copy was provided to the Joint Audit Committee. The arrangements mirror much of the Constabulary's policy, although there are differences in relation to reporting, monitoring and any disciplinary procedures.

1.4 The OPFCC Arrangements for Anti-Fraud and Corruption provides clarity over roles, responsibilities and duties of staff within the OPFCC. The Deputy Monitoring Officer undertakes a review between the gifts and hospitality registers, the contact with supplier register and decisions made by the Commissioner. During 2025/26 no irregularities, issues or concerns have been identified.

2. Effectiveness of Arrangements for Anti-Fraud and Corruption

2.1 In order to ensure that the OPFCC's arrangements for Anti-Fraud and Corruption are effective a number of areas of business are monitored to ensure compliance and identify any fraudulent or corrupt practices.

2.2 During 2025/26 and in compliance with arrangements covering gifts and hospitality the Accountability Officer has issued a notice on a monthly basis to all OPFCC staff formally requesting the documentation of any gifts and hospitality offered during the previous month. Staff identify what the gift or hospitality was; who it was offered to and whether it was accepted or declined. They have made three notifications of offers of gifts/hospitality during the reporting period. As detailed within the OPFCC's Arrangements for Anti-Fraud and Corruption only offers over the value of £25 will be recorded by staff. Upon completion the registers are published on the OPFCC website at the beginning of the following month. The Accountability Officer has not identified any areas of concern or irregularities.

2.3 The Commissioner also identified any gifts or hospitality which has been offered and again indicates whether this is accepted or declined. During 2025/26 the Commissioner made three notifications of either hospitality or gifts. Again, upon completion the registers are published on the OPFCC website at the beginning of the following month. The Chief Executive has not identified any areas of concern or irregularities.

2.4 In accordance with guidelines set by the Secretary of State, the Commissioner is eligible to claim allowances and expenses whilst carrying out his role. The Commissioner on a monthly basis will complete a form which includes a declaration stating that the expenses being claimed have been necessarily incurred. They are then approved or declined by the Chief Executive. During 2025/26 the Commissioner claimed expenses during 11 of the 12 months. Where any claims are made, the Constabulary's Central Services Department will re-check the claims against the Home Office criteria before making payment where any claims are made providing an additional level of assurance. In line with the Elected Local Policing Bodies (Specified Information) Order 2011 authorised expenses are published on the OPFCC website - https://cumbria-pfcc.gov.uk/finance-governance/allowances.

2.5 OPFCC members of staff, Independent Custody Visitors, members of the Joint Audit Committee and members of the Community Scrutiny Panel are eligible to claim expenses in line with approved policies and procedures. Each individual must sign a declaration stating that the expenses claimed were necessarily incurred during the course of their agreed duties. All claimed expenses are checked for accuracy and signed off by the Chief Executive or the Accountability Officer whichever is the appropriate authority to approve the expense claim. Throughout 2025/26 no irregularities or fraudulent claims were made by any of those mentioned above.

2.6 On the 06 May 2024 following his election as PFCC, the Commissioner submitted a signed declaration of interest setting out any business and personal interests for which the Office should be aware in the context of the integrity of decision making. This form was published on the Commissioners website on 07 March 2024 to ensure public transparency of declarations. During 2024/25 the Commissioner and OPFCC Exec Team made a number of decisions, of which the decision forms recorded that there were no personal and prejudicial interests. The Governance Manager has undertaken a review during the year of each decision form against the published declaration of interests and has confirmed that no conflicts of interests have been identified regarding any decisions the Commissioner has made during 2024/25.

2.7 During 2025/26 and in compliance with the arrangements governing supplier contacts, the Accountability Officer has issued a notice on a monthly basis to all OPFCC staff formally requesting the documentation of any supplier contacts that have taken place in the previous month. Staff have made notification of 75 supplier contacts during the year through this process. These notifications form a supplier contact register that has been reviewed by the Accountability Officer to provide assurance during procurement processes that there are no conflicts of interest at contract award. The Accountability Officer has confirmed that during 2025/26 no issues or areas of concern have been identified in relation to this area of work.

2.8 On behalf of the Commissioner the Community Scrutiny Panel at their quarterly meetings

review the Constabulary's performance in relation to Anti-Corruption. Reports provide information on the number, categories of reported incidents, officer and staff suspensions, ongoing cases and investigations which are being dealt with by the Constabulary. This enables the Panel to identify emerging trends or patterns which the Panel can then ensure that preventative measures are put into effect. In addition, the Panel also dip sample police officer and police staff misconduct cases which have been finalised on a six- monthly basis. During 2025/26 the Panel carried out two dip sample processes where they reviewed a total of 20 cases that had been finalised. The Panel report their findings to the OPFCC Chief Executive at their Panel meetings, on the OPFCC website via the Panel minutes and within their Annual Report. During 2025/26 the Panel did not identify any issues or areas of concern to be raised with the Commissioner.

2.9 On an annual basis the Constabulary undertakes a number of financial tasks for the OPFCC including under Section 6 of the Audit Commission Act 1998 to provide relevant data for the National Fraud Initiative. The initiative uses advanced data matching techniques to tackle a broad range of fraud risks faced by the public sector. The Constabulary participates, on the OPFCC's behalf within the National Fraud Initiative having completed fraud risk assessments for the financial year. As this process is undertaken following the compilation of this report the OPFCC is not able to report on the outcome of the 2025/26 process at this time. No incidents of fraud were identified to the Chief Finance Officer during the 2025/26 processes. In terms of wider fraud and corruption there have been no frauds identified against Cumbria Constabulary or the OPFCC in the last year.

2.10 To encourage reporting by OPFCC staff of anything they are concerned about sessions on Integrity were included at Extended Team Meetings in June and November in 2025; and how to report it to their line manager. The OPFCC have not been advised of any issues being raised with external organisations. The OPFCC website contains information on how members of the public could report any concerns.

2.11 The OPFCC has a Confidential Reporting (Whistleblowing) Policy which enables staff and members of the public to raise a concern but also be protected by the Public Interest Disclosure Act 1998. The policy is brought to the attention of staff and is also available on the OPFCC website. During 2025/26 the OPFCC did not receive any notifications from either staff or members of the public via it's Confidential Reporting process.

3. Internal Audit

3.1 As part of the annual audit programme Internal Audit carry out reviews of a number of areas of business within the OPFCC and Cumbria Constabulary. Each review evaluates any exposures to risks relating to the organisations governance, operation and information systems. Audit reviews undertaken during 2025/26 did not identify any risks to the OPFCC in relation to fraud or corruption.

4. Conclusions

4.1 From the monitoring which has taken place during 2025/26 by the Office of the Police, Fire and Crime Commissioner, no instances of fraud or irregularity have been identified or reported. No allegations have been made against any member of staff or the Police, Fire and Crime Commissioner. When taking this into consideration assurance can be gained that the policy, systems and processes in place are working effectively.

5. Recommendations

Members of the Joint Audit Committee are asked to consider this report and:

(i) determine whether they are satisfied with the effectiveness of the OPFCC's monitoring of Anti-Fraud and Corruption Activity.
(ii) determine whether they wish to make any recommendations to the Commissioner with regard to future developments or improvements in those arrangements

Gill Shearer
Chief Executive

Legal Implications: the OPFCC has a statutory obligation with regard to preventing and dealing with fraud and corruption as outlined within the report.

Financial Implications: If the OPFCC does not actively manage any potential or actual fraud and corruption then there is the potential for the organisation to suffer financially, therefore having an impact upon its ability to provide policing services in Cumbria.

Risk Management Implications: there is a potential for the organisation to suffer not only financially, but with regard to its reputation leading to a loss of public confidence. The OPFCC could be open to legal challenge if it does not actively identify and manage fraud and corruption.

Human Rights Implications: None Identified

Race Equality / Diversity Implications: None Identified

Contact points for additional information

2025

DAVID ALLEN
CUMBRIA'S POLICE, FIRE AND CRIME COMMISSIONER

Community Scrutiny Panel

Annual Report

Cumbria Office of the Police, Fire and Crime Commissioner
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Contents

DAVID ALLEN

CUMBRIA'S POLICE, FIRE AND CRIME COMMISSIONER

Foreword from the Panel Chair

Welcome to the Community Scrutiny Panel Annual Report for 2025.

This joint Panel promotes and influences high standards of ethical performance across the Office of the Police, Fire and Crime Commissioner, Cumbria Constabulary and Cumbria Fire and Rescue Service. Being entirely independent it provides robust assurance to the residents of Cumbria by investigating, dip sampling, constructively challenging and reviewing a broad range of aspects of policy, process, and performance, through the lens of ethics and integrity. The panel is entirely made up of people who live in Cumbria, we come from all walks of life and all corners of our large and beautiful county.

I have had the pleasure of being Chair of the Community Scrutiny Panel since the beginning of 2024, having been a member of the Panel since 2022 and prior to that volunteering as an independent custody visitor.

Over the last 12 months we have continued to see challenge and change for the people of Cumbria. This can be attributed to many reasons, not least us still dealing with legacy issues from the pandemic; the increasing challenges of the cost-of-living crisis, and of course societal issues and political instability that affect us all in both the UK and abroad. The Panel have been hugely impressed by each organisations' resilience, commitment, focus and determination to serve our county; constantly striving to offer both the fire and rescue and the policing services that the public expect. This is of great credit to the organisations and their officers and staff.

While 2025 has been an incredibly challenging year, we have enhanced our work programme and adapted to look at a number of thematic areas. The information in this, and our other quarterly reports, helps to promote a wider understanding and awareness of performance and ethical approach of both the Fire and Rescue Service and the Constabulary.

We hope that you find the report useful and informative and on a personal level I would like to thank all colleagues I have worked with over the last few years in developing, evolving and growing the role of the panel, and our work.

Jane Scattergood
Community Scrutiny Panel Chair

The Community Scrutiny Panel plays a vital role in providing constructive and effective challenge.

Its work helps my office, the police, and the fire and rescue service take a step back, reflect, learn and make changes where needed to improve the service we provide for the people of Cumbria. I am extremely grateful for the commitment, professionalism and practical, independent approach the Panel brings to its work.

The Panel continues to strengthen its role, carrying out in depth scrutiny in key areas. This brings both me and our communities added confidence and reassurance. By acting as a genuine critical friend, the Community Scrutiny Panel makes an important contribution to improvement and accountability across our services.

Whilst we are fortunate to have dedicated and professional police officers, staff, firefighters and fire service staff, it is essential that performance is regularly reviewed and high standards are maintained—particularly when services are working in such challenging and demanding circumstances.

I look forward to continuing to work with the Panel in 2026.

David Allen
Police, Fire and Crime Commissioner for Cumbria

Chief Constable, Darren Martland

Cumbria Constabulary was originally created, as Cumberland and Westmorland Constabulary, in 1856. Now in our 170th year, we have a reputation for providing an excellent service to the communities that we serve. Whilst lots have changed over the past 170 years, many things have stayed the same. The principle of ‘people providing a service for people’ is just as relevant today, as it was in 1856.

I am pleased to report that crime and anti-social behaviour continue to fall, and we are ahead of most other police forces in the time taken to answer calls, respond to incidents and bringing offenders to justice. Whilst 'metrics and measures' are important, they only tell part of the story. The most important measure is whether we have the trust and confidence of the communities that we serve. I am proud to report that, in the recently published Crime Survey of England and Wales (CSEW), Cumbria Constbaulary reported the highest level of public confidence in local policing of each of the 43 police forces in England and Wales.

We will adapt and change to ensure, through our Neighbourhood Policing model, that we deal with issues that affect communities, whilst dealing with the challenges of exploitation, violence against women and girls, and cybercrime.

If we are to maintain the trust and confidence of our communities, every member of the Constabulary must display the highest standards of professionalism. The Community Scrutiny Panel provides an independent assessment of whether we are maintaining professional standards, and I cannot overstate the important role played by the Committee in ensuring that we continue to earn the trust and confidence of the communities that we serve.

Chief Fire Officer, Paul Hancock

The vision for Cumbria Fire and Rescue Service is to be a community-focused, professional, and trusted Fire and Rescue Service that makes Cumbria a safer place for all. This ambition remains unchanged from previous years and represents an enduring vision for the service.

Over the last twelve months, the service has continued to embed the new governance arrangements following its transition to the Police, Fire and Crime Commissioner. This has been a significant programme of change, and we have worked hard to strengthen our governance frameworks and improve the way we report progress to the Commissioner.

During this period the service has also been subject to an inspection by HMICFRS. We are pleased with the findings in relation to our operational response and the service we provide our communities. However, the inspection highlighted areas where further improvement is required, particularly in relation to our approach to workforce development, equality and evaluation. Work is already underway to address these areas, while maintaining the positive culture we have in the service which was described by the inspectorate as the ‘Cumbria Vibe’.

We were also pleased with our end of year performance, which provides a strong foundation on which to build. Alongside this, we continue to explore opportunities for closer collaboration with our police colleagues, supported by the Commissioner’s ambition, and have begun planning for the transition to the new mayoral governance arrangements for police and fire, which are due to come into effect in May 2027.

We remain grateful for the panel’s independent scrutiny of our plans and the issues we face. Their input and feedback on the work we are undertaking to keep our communities safe is both invaluable and welcomed. It is instrumental in supporting us in our improvement journey and in recognising the challenges we face.

About the Community Scrutiny Panel

The Community Scrutiny Panel challenges, encourages, supports and promotes the influence of high standards of professional work, integrity and ethics within Cumbria Constabulary, Cumbria Fire and Rescue Service and the Office of the Police, Fire and Crime Commissioner (OPFCC); ensuring that these are effective in all organisations. This report provides an overview of the work that the Panel has carried out during 2025.

The Panel meets privately on a quarterly basis to enable open and frank discussions. The agenda and reports are published on the Commissioner's website following each meeting, with only sensitive or confidential information being excluded. Notes from the meetings are provided by the Panel to the Commissioner to provide information about the Constabulary, Fire Service and OPFCC's performance in areas that relate to ethics and integrity. The purpose of this is to promote openness, transparency and public confidence.

A programme of work is developed and agreed on an annual basis enabling the Panel to fulfill its terms of reference and scrutiny role. Where necessary the Panel will also provide scrutiny for areas identified during HMICFRS inspections to enable the implementation of recommendations to be monitored. In addition, they have critical and important thematic issues referred to them by both Cumbria Constabulary, Cumbria Fire and Rescue Service and the Office of the Police, Fire and Crime Commissioner. This enabled the Police, Fire and Crime Commissioner and the Chief Officers to be provided with independent reassurance.

Further information regarding the Panel, its membership, and the work it carries out can be found on the Commissioner's website: Community Scrutiny Panel

Membership of the Panel in 2025:

Jane Scattergood Alison Ramsey Shaun Thomson Penny Walker

Andrew Dodd Megan Masters Eloise Abbott Ben Phillips

Work of the Panel in 2025

Code of Ethics and Code of Conduct

The Panel's role is to ensure that both the Constabulary, Fire Service and the Police, Fire and Crime Commissioner have embedded within their organisations their respective **Code of Ethics** and **Code of Conduct**.

The Panel have been provided with assurance whilst carrying out their role that all organisations take the ethos of the Code of Ethics and Code of Conduct seriously and this has been evident in the reviews and dip samples they have undertaken in other areas of business. During their various dip sample sessions, the Panel saw first-hand that policies and procedures within the Constabulary and Cumbria Fire and Rescue Service had the ethos of the Code of Ethics embedded within them.

Similarly, the Commissioner upon election in May 2024 swore an oath to act with integrity and signed a Code of Conduct and Ethics. It sets out how the Commissioner has agreed to abide by the seven standards of conduct recognised as the Nolan Principles. This Ethical Framework allows transparency in all areas of the work of the Police and Crime Commissioner. These principles encompass the Commissioner's work locally and whilst representing Cumbria in regional and national forums.

Equally importantly, all the OPFCC members of staff adhere to a Staff Code of Conduct which is based upon the model Code of Conduct for Local Government Employees and incorporates the principles arising from the Nolan Report, providing a framework for all employees in terms of official conduct. During 2025 the Panel did not identify any complaints received from either members of staff or the Commissioner regarding conduct or integrity.

Public Complaints

At their quarterly meetings the Panel received performance data from the Constabulary on the number of complaints received, how these have been managed and whether they were within the required timescales. From these reports there were areas which had again seen an increase in complaints being received, these being `Police Action following Contact', `Police Powers (Policies and Procedures) and Use of Force. The Panel undertook to specifically review some of these complaints to see if there were any trends or concerns during their two dip sample session in 2025. During these sessions within the Constabulary's Professional Standards Department (PSD) they reviewed a total of 76 files directly via the Centurion system enable members to view all information, actions and outcomes on the live system. Panel members spoke directly with case workers regarding any issues or concerns.

Quality of Service Issues

The Office of the Police, Fire and Crime Commissioner received 1153 letters, emails and telephone calls from members of the public who wished to raise issues or dissatisfaction with the Commissioner, highlighting issues that were concerning local communities. Many of these related to operational policing and the OPFCC liaised with the Chief Constable's Staff office to provide information or a solution for the individual. The types of issues are varied and detailed below are some of the categories:

- Police Service Dissatisfaction regarding the standard of service provided or received
- Anti-Social Behaviour
- Crime
- Anti-Social Driving
- Drug dealing, rural crime, knife crime and ongoing `in progress' issues.

Many of the solutions were provided by the Constabulary in conjunction with local policing teams, local focus hubs and partner agencies, including local educational establishments , to see to identify the underlying causes of crime or behaviours and seek to support and deter individuals from going on to make further adverse live choices. The information gathered is used to look at how assistance or changes can be provided not only locally but throughout Cumbria. The Commissioner also uses the information to implement local initiatives to make a difference to local communities. Some of these included Safety of Women at Night (SWAN), Safer Streets Projects in Whitehaven and Workington, and funding for local projects through the `Property Fund'

The Commissioner also has responsibility for Fire governance and the OPFCC received 42 contacts from the public which related to:

- Fire Resources (buildings and fire fighters)
- Miscellaneous/general issues
- Workforce complaints

The OPFCC also received a number of compliments thanking the Commissioner, Constabulary or Fire & Rescue for the service they provide.

Complaint Reviews

From 1 February 2020 the Office of the Police, Fire and Crime Commissioner (OPFCC) has carried out Public Complaint Review outcomes of when requested by the complainant. During 2025 the OPFCC received 44 review requests, 7 of those carried out were upheld and recommendations made. The Constabulary had carried out further work providing the complainant and OPFCC with their findings and outcome. Identified learning from the upheld reviews was collated and disseminated within local teams and more widely across the force. The Commissioner is sighted on this information and monitors force progress and learning at his Executive Board meetings with the Chief Constable and other senior officers.

Misconduct - Police Officer & Police Staff

The Panel received information on a quarterly basis relating to Police Officer and Police Staff Misconduct from the Constabulary's Professional Standards Department. This enables the Panel to monitor performance in relation to these areas of business and consider any patterns or trends across the whole organisation. During 2025 there were 67 conduct allegations made and the outcomes have ranged from dismissal, written warnings and reflective practice. As part of their work programme the Panel have reviewed 20 misconduct files during two dip sample sessions in 2025. During the session the Panel reviewed all completed files, providing views and recommendations for any improvement in the way information was provided, how cases were handled or the public perception of the handling of such cases.

Misconduct - Fire Employees

The Panel carried out a dip sample session of Fire Employee Misconduct cases in October, reviewing 18 cases which had been dealt with during previous 12 months. The cases had been dealt with well, in a timely and professional manner.

Grievances

On a six-monthly basis the Panel have reviewed Police Grievances being processed by the Constabulary. Although the Constabulary's HR Department dealt with all grievances, they link in with the Anti-Corruption Unit to ensure matters were cross referenced. In May and October 2025, the Panel reviewed a total of 16 finalised cases and discussed each one in turn with the HR Manager. Generally, the grievances were regarding policies and procedures or action taken against an individual. For any officer or member of staff leaving the organisation the Panel were keen that detailed conversations were held with individuals to help understand the issues and make improvements to officer and staff employment. The Panel also reviewed three Fire Workplace Complaints (Grievances) members found that the outcomes were appropriate and recommended that further training for managers be provided to assist them when dealing with such matters.

Civil Claims

On behalf of the Police, Fire and Crime Commissioner the Panel also monitor Civil Claims being processed by the Constabulary and the Fire and Rescue Service. They received information about the types of claims being made, the stage the proceedings had reached and about the claims that had been resolved. As part of this oversight the Panel seek assurance that any trends are being identified and how the organisation has learnt from particular cases; disseminating such information throughout the organisation to avoid future risks and claims. Any identified learning was subsequently disseminated across the relevant organisation.

Police Officer & Staff Wellbeing

During 2025 the Panel monitored Officer and Staff Wellbeing and Sickness. In October 2025 the total headcount for Police Officers was 1401; Police Staff 612 and 50.8 PCSOs. The Constabulary continues to recruit to the target headcount which was exceeded at the end of September. Overall absence has increased slightly since May but remains much lower than the start of 2025. Officer retention remains a key priority for the Constabulary and measures have been introduced to assist with reducing turnover of Officers and Staff. As part of the 2025 work programme the Panel would be dip sampling Constabulary employee absence and exit interviews. The panel dip sampled 13 employee absence cases and 17 exit interviews. The members recognised that due to changes within the force many officers were being moved into different roles and that for some officers this caused problems for their wellbeing and work/life balance. This had resulted in some making the decision to leave the organisation. The panel were advised that the Constabulary were working closely with all personnel who were being re-deployed or considering leaving the organisation.

CFRS Employee Absences

The Fire and Rescue Service had taken the decision to combine the firefighter and staff sickness procedures into one. This would benefit both the organisation and its staff. The new Firewatch System would ensure that there was a clear and consistent policy and approach for all staff, enabling CFRS to obtain data and trends information. The Panel dip sampled 32 cases and it was pleasing to see that suggestions made by the Panel had been taken on board and were being implemented. Overall, the procedures were followed well, appropriately and timely. Following the feedback provided to CFRS, the HR team will provide absence support to managers who would benefit from it.

Police Custody Detention

During 2025 the Panel undertook quarterly reviews of Custody Detention Scrutiny where they reviewed 16 cases and provided feedback. They found that overall cell insertions were controlled and well managed; and communication from officers was generally clear, calm, and controlled

Stop & Search and Use of Force

During 2025 the Panel undertook quarterly reviews of Stop and Search and Use of Force, enabling the implementation of HMICFRS recommendations to be monitored. The Panel carried out reviews of incidents via body worn video and completed forms, reviewing 73 separate incidents, some of which included incidents where the use of TASER had also been a factor. The Constabulary were using Stop and Search as a key tool by the proactive policing teams to help prevent and detect crimes. Officers were generally respectful, and individuals searched were dealt with calmly and the communication from officers was generally good. Some individual feedback has been provided to officers and/or their supervisor where there is potential learning. There was also incidents viewed where officers provided outstanding service to members of the public and this information has been shared with their supervisors.

Property Store

In 2022 the Panel had raised concerns about the number of civil claims being received in relation to lost or damaged property which had been held by the police. A review of all property stores had been carried out with a number of new storage and working practices being implemented. A significant step forward of inventory management had been realised with bar coding of all property locations to enable accurate accounting and auditing of property. The Panel will continue to monitor this work through receiving reports and monitoring any reduction in civil claims being made.

Police Officer/Police Staff Vetting

During 2025 the Panel once again sought assurance from the Constabulary that they were carrying out rigorous vetting of new and existing officers and staff. Vetting dip sample sessions took place during February and July 2025, where the Panel reviewed a total of 11 cases. The Panel had found that robust checks had been carried out and where necessary applicants had not been progressed where they did not meet the strict criteria.

Body-Worn Video

The use of Body Worn Video continued to feature within the monitoring work of the Panel through the dip sampling of Stop and Search, Use of Force and Custody Detention Scrutiny.

Moving Forwards

The Panel continues to develop their role, expanding into other areas of business to assist not only the Constabulary and the Fire & Rescue Service but enable the Police, Fire and Crime Commissioner to have further and more detailed oversight. They have shown their ability to respond to emerging and changing situations; adapt to understand the issues; work with the Constabulary, Fire and OPFCC to carry out work in addition to that scheduled within their work programme; and provide reassurance to these organisations and the public.

Recommendations and guidance given by the Panel continues to be welcomed; resulting in a number of positive changes and developments to processes and procedures. The Panel's 2026 work programme will continue to ensure that the Panel remain an independent body in their oversight of Cumbria Constabulary, Cumbria Fire and Rescue Service and the Office of the Police, Fire and Crime Commissioner.

DAVID ALLEN

CUMBRIA'S POLICE, FIRE AND CRIME COMMISSIONER

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Joint Audit Committee 24 June 2026: Agenda Item 15

Review of effectiveness of the arrangements for Audit 2025/26

A Joint Report by the PFCC Chief Executive, the PFCC/CCFRA Chief Finance Officer and the Constabulary Chief Finance Officer.

1. Introduction and Background

1.1. The Accounts and Audit Regulations 2015 removed the requirement within the 2011 Regulations to conduct an annual review of the effectiveness of the arrangements for audit. Assurances in respect of the arrangements for audit are, however, part of a robust governance framework. They support the Commissioner and Chief Constable in placing reliance on the opinion of the Head of Internal of Audit (MIAA) and support the Joint Audit Committee in placing reliance on the work and reports of the internal auditors. An effective internal audit service is also a characteristic within the seven principles of the CIPFA 2016 Good Governance Framework.

1.2. The Chartered Institute of Public Finance and Accountancy (CIPFA) defines the system of Internal Audit as the entirety of the arrangements for audit put in place by the entity, including the activities of any oversight committee. This report sets out an overall judgment, based on that review. The review comprises the arrangements for internal audit, detailed within this report and the arrangements for the Joint Audit Committee, detailed in the Committee's Review of Effectiveness. The review of effectiveness in relation to the Joint Audit Committee is now conducted over a biennial cycle as follows:

- Odd Years – A report reviewing the effectiveness of the Committee as a contribution to the overall effectiveness of arrangements for governance is produced.

- Even Years - A 360' review of committee effectiveness which is private meeting between members, DCC, OPFCC CFO / CCFRA CFO, OPFCC CEO & CC CFO.

1.3. The review process seeks to provide assurance that the arrangements are adequate and effective. This is based on a judgment made following an assessment of compliance with relevant codes and standards. From April 2025 the internal audit the review is undertaken against the Global Internal Audit Standards (UK Public Sector) (GIAS). The review of the effectiveness of the arrangements for the Joint Audit Committee is undertaken in line with the CIPFA 2018 guidance[1] that provides an evaluation self-assessment framework and a checklist of good practice.

2. Effectiveness of the Internal Audit Function

2.1. From 2025/26, an arrangement was put in place for Internal Audit Services with Mersey Internal Audit Agency (MIAA) providing this function.

2.2. The effectiveness of the internal audit function is reviewed on the basis of compliance by the Internal Audit provider with the Global Internal Audit Standards (UK Public Sector) (referred to as GIAS throughout this document), these standards replace the previous Public Sector Internal Audit Standards (PSIAS). The Head of Internal Audit (MIAA) is required under the GIAS standards to include within their annual report a statement of conformance with the Standards. Any instances of non-conformance must be reported to the Joint Audit Committee. Furthermore, any significant non-conformance should be considered for inclusion within the Commissioner and Chief Constable's and Cumbria Commissioner Fire and Rescue Authority respective Annual Governance Statements.

[1] audit committees\Practical Guidance for Local Authorities and Police

2.3. The GIAS support audit effectiveness by setting out the requirements for the governance, management and delivery of internal audit. This includes a requirement to conduct an External Quality Assessment (EQA) every 5 years. MIAA undertake annual self-assessments against GIAS (and previous standards) and supplement this with an externally commissioned review to validate their own self-assessment. MIAA appointed CIPFA to undertake the EQA. The assessment confirms that MIAA is '**Generally Conforming'** with the Global Internal Audit Standards (UK Public Sector). This is the highest classification CIPFA award. CIPFA have raised a small number of recommendations for management action and consideration as part of their EQA and the action plan for those will be reported separately.

2.4. The EQA is included within the Head of Internal Audit (MIAA) annual report and opinions for 2025/26 and will be presented to members of the Joint Audit Committee at their meeting on 24 June 2026 for review. The EQA report set out what was in place during 2025/26. The EQA sets out for members how audit engagements are supervised, how work including final reports are reviewed, arrangements for the audit manual and performance measures. The EQA also includes the annual assessment of Internal Audit's conformance with its Charter and annual completion of the CIPFA checklist for assessing conformance with the GIAS. The Internal Audit Charter in place during 2025/26 was presented at the 26 March 2025 Joint Audit Committee. The Internal Audit Charter sets out the purpose, authority, responsibility and objectives of Internal Audit, providing clarity on how Audit works, its scope, lines of reporting and requirements in respect of objectivity and independence. The Charter, alongside the EQA, supports the organisation and its auditors in ensuring the delivery of arrangements for Internal Audit that are effective. During the year members of the Joint Audit Committee have also received monitoring reports on actual performance against Internal Audit's performance framework at their quarterly meetings.

2.5. The summary of the outcomes of the completed self-assessment is attached to this report at **Appendix A** and is further supported by an evaluation of the role of the Head of Internal Audit (MIAA) against the CIPFA standard at **Appendix B**. The Annual Report

of the Head of Internal of Audit (MIAA), provided within this agenda, confirms that the Standards within the GIAS have been complied with.

2.6. The review of internal audit against the GIAS provides the primary source of assurance. Further assurance of the effectiveness of internal audit was previously taken from the opinion provided by the external auditors. In 2020, the external auditor (Grant Thornton) advised that they no longer use the work of internal audit to assist with their own work and as such have not provided an opinion on the work of internal audit. The internal auditors have, however shared some information with external auditors in relation to the audit on financial sustainability to prevent the finance team having to duplicate provision of information.

3. Effectiveness of arrangements for an Audit Committee

3.1. The effectiveness of the arrangements for an audit committee is assessed by reviewing the arrangements for the Joint Audit Committee against the assessment criteria and checklist provided by CIPFA in its 2018 updated publication "audit committees, Practical Guidance for Local Authorities and Police". The guidance document provides a detailed regulatory framework against which the work and activity of the committee, in addition to the overall arrangements, can be assessed and consideration given to areas for improvement and development.

3.2. The overall conclusion and assessment from the latest review, carried out in June 2025, in relation to the 2024/25 financial year is that the Joint Audit Committee is effective in its operation.

4. Conclusions

4.1. From the reviews described above, it is concluded that:

i. The review of the internal audit arrangements against the GIAS, and supported by the review of the role of the Head of Internal Audit, demonstrates that the service is effective.

ii. The annual review of the arrangements for an audit committee in accordance with the guidance, assessment criteria and checklists defined by CIPFA, demonstrates that the Joint Audit Committee is effective in its operation.

4.2. When taken together, there are no material shortcomings in the effectiveness of the entirety of the Internal Audit arrangements for the year to 31 March 2026, or to the date of this meeting.

5. Recommendations

5.1. Members of the Joint Audit Committee are asked to consider this report and:

i. Determine whether they are satisfied with the effectiveness of Internal Audit for the year to 31 March 2026 and to the date of this meeting, and

ii. Consider any areas where they might wish to make recommendations to the Commissioner and Chief Constable for improvements in 2026/27.

5.2. The Commissioner, Chief Constable and Chief Fire Officer are asked to consider this report and:

i. Determine whether they are satisfied with the effectiveness of Internal Audit for the year to 31 March 2026 and to the date of this meeting, taking into account the views of the Joint Audit Committee, and

ii. Consider any areas where they might wish to see improvements or changes in 2026/27.

Gill Shearer OPFCC Chief Executive	Steven Tickner OPFCC Chief Finance Officer / CCFRA Chief Finance Officer	Michelle Bellis Constabulary Chief Finance Officer

09 June 2026

Appendix A

Review of Internal Audit Effectiveness

1. Definition of Internal Auditing

1.1. Internal audit work is carried out in line with the definition of internal auditing so as to provide independent assurance on the Commissioner's and Chief Constable's systems of risk management, governance and internal control.

1.2. All internal audit reviews result in an audit report detailing the level of assurance that can be given. Standard definitions are in place to ensure consistency in the assurance levels across the service.

1.3. Internal audit does not have any operational responsibilities, thereby ensuring its ability to independently review all of the Commissioner and Chief Constable's systems, processes and operations

2. Code of Ethics

2.1. The internal audit team have been made aware of the mandatory code of ethics within the GIAS and have the opportunity to discuss this at team meetings.

2.2. All internal audit work is performed with independence and objectivity and all staff are aware of the need for them to declare any relevant business interests in order that any potential conflict of interest or compromise to audit objectivity is effectively managed.

2.3. Staff are aware of their responsibilities in relation to confidentiality and information governance.

2.4. Arrangements are in place to ensure that work is performed by staff with the appropriate skills, knowledge and experience and that training and development needs are identified through annual appraisals and quarterly reviews.

3. Purpose, Authority and Responsibility

3.1. An internal audit charter is in place which defines the purpose, authority and responsibility of internal audit as well as its rights of access to all information, premises and personnel for the purpose of completing internal audit reviews.

3.2. The charter sets out the functional reporting line of the Head of Internal Audit (MIAA) to the Joint Audit Committee to ensure internal audit independence.

3.3. Head of Internal Audit (MIAA) attends all meetings of the Joint Audit Committee.

3.4. Head of Internal Audit (MIAA) has direct access to the Chief Officer Group (Constabulary), Senior Leadership Team (Fire), the Chief Executive, the Commissioner and the Joint Audit Committee Chair.

3.5. The reporting lines for the Head of Internal Audit (MIAA) ensure that internal audit independence is maintained and in line with the Standards, the Audit Manager reports directly to the Chief Finance Officer (S151 Officer) who is a member of the Executive Board.

3.6. There have been no identified threats to internal audit independence or objectivity during the year.

3.7. The Standards refer to the arrangements for the Head of Internal Audit (MIAA) appraisal. Input and feedback should be obtained from the Chief Executive or equivalent and Chair of the Joint Audit Committee. This is a requirement of the employing organisation designed to protect the independence of the Head of Internal Audit (MIAA) in relation to those audits that may be subject to undue influence, being within the area of the appraiser's responsibility. Whilst this is not a requirement for either the Commissioner, Chief Constable, Chief Fire Officer or the Chief Finance Officer, on behalf of both entities, will provide feedback on the performance of the Head of Internal Audit (MIAA) as part of the arrangements for management of the internal audit contract.

4. Proficiency and Due Professional Care

4.1. The Head of Internal Audit (MIAA) is professionally qualified and experienced to deliver an effective internal audit service.

4.2. Job descriptions and person specifications reflect the duties required to deliver the risk-based approach to internal auditing and the skills needed to undertake the roles.

4.3. The MIAA team has a wide range of skills and experience brought about by the fact that they are a specialist internal audit provider operating nationally.

4.4. All audit work is undertaken with due professional care and reviewed by a Head of Internal Audit (MIAA) to ensure that the work undertaken supports conclusions reached.

4.5. An EQA has been in place during 2025/26. The programme has been formally documented and is included alongside the Head of Internal Audit's annual report and opinions for 2025/26, which is included within this agenda. This includes the adoption of a comprehensive performance framework that is incorporated within the audit charter. The Joint Audit Committee have received quarterly reports monitoring actual performance against the framework.

5. Performance Standards

5.1. Internal audit work is undertaken to support the purpose of internal audit as defined within the audit charter. Management arrangements are in place to ensure that all work is delivered in accordance with the charter and to deliver relevant assurance to management, the Joint Audit Committee, the Commissioner, Chief Constable and Chief Fire Officer.

5.2. Risk-based audit plans have been developed across the internal audit service. The plans have been developed to enable an overall annual opinion to be provided on the arrangements for governance, risk management and internal control.

5.3. In developing the plans, account has been taken of the organisation's risk management frameworks, the expectations of senior management and emerging national and local issues.

5.4. Audit plans have been developed based on a documented risk assessment. Arrangements are in place to report required amendments to audit plans to the Joint Audit Committee should this become necessary.

5.5. The plans identify the audit resources required to deliver them and arrangements are in place to allocate the workload across the audit team in advance to ensure all plans can be delivered.

5.6. Arrangements are in place to ensure the audit manual is continually updated as working practices continue to be reviewed.

5.7. Internal audit contributes to improving the Commissioner, Chief Constable's and Chief Fire Officer's operations through delivery of approved audit plans. Internal audit recommendations are aimed at strengthening performance and risk management, governance and ethical policies and values and internal controls.

6. Engagement Planning

6.1. All internal audit reviews are scoped and a brief prepared setting out the scope and objectives of the audit work together. This process ensures that management input to the scope of each audit. A standard client notification document has been designed and has been used for all audit reviews. Audit scopes include consideration of systems, records, personnel and premises.

6.2. The audit planning process includes a preliminary assessment of risk for each audit included in the plan. Auditors then undertake research as part of planning individual audit reviews to identify specific risks within the area under review. Within the risk-based approach, once the scope of an audit is agreed, a full risk identification exercise is undertaken as part of the audit fieldwork. This ensures that risk is considered throughout the audit process.

6.3. The Internal Audit management review process ensures that work plans are prepared for each audit that document how the audit objectives will be met and that sufficient audit work is undertaken to support conclusions reached.

6.4. There is a document retention policy in place to manage audit records.

6.5. All internal audit work is subject to management review, and there is a consistent approach in place to documenting and retaining evidence of this review.

6.6. All internal audit reports are issued in draft for management comments and agreement of the factual accuracy and completion of the action plan. Clients have the opportunity to discuss the draft reports with the auditor.

6.7. Audit final reports issued in relation to 2025/26 audit plans were accurate, comprehensive and complete. All contained an assurance statement and agreed action plan.

6.8. The Head of Internal Audit (MIAA) produces an annual report to the Joint Audit Committee and the Executive Board, which includes the overall opinion on the arrangements for governance, risk management and internal control. The report includes a summary of the work undertaken in support of the opinion.

7. Monitoring Progress

7.1. Arrangements are in place for follow up of agreed actions arising from internal audit reports and the outcome of these is reported to the Joint Audit Committee within the quarterly progress reports.

8. Communication of the Acceptance of Risks

8.1. Arrangements are in place to ensure that where key risks are accepted by management, this is discussed with senior management. Should the Head of Internal Audit (MIAA) consider that the organisation is accepting a level of risk that may be unacceptable, this would be reported to the Joint Audit Committee and the Executive Board.

Appendix B

CIPFA Statement on the Role of the Head of Internal Audit 2019

1. Introduction

1.1 In 2019, CIPFA published an updated Statement on the Role of the HoIA in Public Sector Organisations in recognition of the critical position occupied by the Head of Internal Audit (HoIA) within any organisation in helping it to achieve its objectives by giving assurance on its internal control and risk management arrangements and playing a key role in promoting good corporate governance. Conformance with the Statement is cited as an example of good governance within the Delivering Good Governance Framework 2016.

2. The Five Principles

3.1 The Statement sets out how the requirements of legislation and professional standards should be fulfilled by the HoIA in carrying out their role and is structured under five core principles:

3.2 The Head of Internal Audit in a public service organisation plays a critical role in delivering the organisation's strategic objectives by:

- championing best practice in governance, objectively assessing the adequacy of governance and management of existing risks, commenting on responses to emerging risks and proposed developments; and
- giving an objective and evidence-based opinion on all aspects of governance, risk management and internal control.

3.3 To perform this role, the Head of Audit:

- must be a senior manager with regular and open engagement across the organisation, particularly with the Leadership Team and with the Audit Committee
- must lead and direct an internal audit service that is resourced to be fit for purpose; and
- must be professionally qualified and suitably experienced.

3.4 A completed self-assessment template is attached below for appropriate sign off.

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

Ref	Governance Requirement	MIAA arrangement and any required actions	Assessment of Conformance		
			Y	N	P
	Principle 1: The Head of Internal Audit (HIA) plays a critical role in delivering the organisation's strategic objectives by objectively assessing the adequacy and effectiveness or governance and management of risks, giving an evidence-based opinion on all aspects of governance, risk management and internal control.				
1.1	Ensure that internal audit's work is risk-based and aligned to the organisation's strategic objectives and will support the annual internal audit opinion	Internal Audit Plan is risk-based and aligned to the organisation's objectives. The plan includes coverage of several core reviews to enable the annual opinion to be completed.	✓		
1.2	Identify where internal audit assurance will add most value or do most to facilitate improvement.	The annual audit planning process involves a wide variety of discussions with senior officers and non-executives to discuss the various potential reviews for the inclusion in the plan. This process is undertaken in order to maximise the use of available internal audit resource to provide the most benefit to the organisation.	✓		
1.3	Produce an evidence-based annual internal audit opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.	The Head of Internal Audit Opinion and Annual Report is produced in line with reporting deadlines. It provides a framework of assurance to supports the production of the annual governance statement and the audit opinion is documented within the Statement itself. The HIA is not responsible for preparing the AGS.	✓		
	Principle 2: The head of internal audit (HIA) in a public service organisation plays a critical role in delivering the organisation's strategic objectives by championing best practice in governance and commenting on responses to emerging risks and proposed developments.				
2.1	Work with others in the organisation to promote and support good governance.	The Internal Audit Plan includes core reviews on governance and risk matters. These reviews provide both areas of good practice and make recommendations for improvements.	✓		
2.2	Help the organisation understand the risks to good governance	Internal Audit Reports include findings, which could have an impact on risks and good governance.	✓		

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

2.3	Give advice to the leadership team and others on the control arrangements and risks relating to proposed policies, programmes and projects	Internal Audit Plan is risk based and consequently any change programmes with associated risks are evaluated for inclusion in the plan. The plan is flexible and can change during the year, should there be emerging or escalating risks identified. In addition Internal Audit provide advice and guidance to the leadership team through briefings and insights along to responding to direct requests for advice from management.	✓		
2.4	Promote the highest standards of ethics and standards across the organisation based on the principles of integrity, objectivity, competence and confidentiality	This is defined in Internal Audit Charter, which conforms with the Global Internal Audit Standards (Public Sector).	✓		
2.5	Demonstrate the benefits of good governance for effective public service delivery and how the HIA can help	Code of Corporate Governance sets out the frameworks that are in place to support the overall arrangements. There are individual codes for the Cumbria OPFCC and Cumbria Constabulary. Cumbria Commissioner Fire and Rescue Authority has its own Corporate Governance Framework	✓		
2.6	Offer advisory or consulting services where appropriate	MIAA Solutions offer independent advisory and consulting services.	✓		
2.7	Give advice on risk and internal control arrangements for new and developing systems, including major projects, programmes and policy initiatives whilst maintaining safeguards over independence.	Internal audit plan incorporates some contingency capacity to respond to emerging issues and projects.	✓		
	Principle 3: The HIA must be a senior manager with regular and open engagement across the organisation, particularly with the leadership team and with the audit committee.				
3.1	Ensure the internal audit charter clearly establishes appropriate reporting lines that facilitate engagement with the leadership team and audit committee	This is defined in Internal Audit Charter, which conforms with the Global Internal Audit Standards (Public Sector) and is received by the Joint Audit Committee on an annual basis.	✓		

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

3.2	Escalate any concerns about maintaining independence through the line manager, chief executive, audit committee and leadership team or external auditor as appropriate	The Director of Audit (MIAA) has direct access to the Chief Officer Group (Constabulary), Senior Leadership Team (Fire), the Chief Executive, the Commissioner and the Joint Audit Committee Chair. MIAA meet regularly with external audit to discuss any matters arising.	✓		
3.3	Contribute to the review of audit committee effectiveness, advising the chair and relevant managers of any suggested improvements	There are appropriate arrangements in place to allow the HIA to perform these functions appropriately. There is a Joint OPFCC / Constabulary Audit Committee which is the recommended approach in the Financial Management Code of Practice for the Police Forces of England and Wales. The Joint Audit Committee undertakes on a biennial basis a self assessment against the CIPFA practical guidance checklist and has assessed itself as performing appropriately, in the intervening years, the committee and officers carry out a 360' review of the work of the committee. The Joint Audit Committee is also responsible for scrutiny of Cumbria Commissioner Fire and Rescue Authority	✓		
3.4	Consult stakeholders, including senior managers and non-executive directors/elected representatives on internal audit plans.	Internal Audit Plan is risk-based and aligned to the organisation's objectives. It is presented to senior managers and non-executives for input and approval.	✓		
	Principle 4: The HIA must lead and direct an internal audit service that is resourced appropriately, sufficiently and effectively.				
4.1	Lead and direct the internal audit service so that it meets the needs of the organisation and external stakeholders and fulfils professional standards	This is defined in the Internal Audit Charter which conforms with the Global Internal Audit Standards.	✓		
4.2	Demonstrate how internal audit adds value to the organisation	All internal audit reviews result in an audit report containing detailed findings and recommendations. MIAA also provide regular events/ training etc to upskill and provide information on key developments which are free to attend for all clients.	✓		

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

4.3	Determine the resources, expertise, qualifications and systems for the internal audit service that are required to meet internal audit's objectives	MIAA have a highly qualified and diverse workforce which includes 75% qualified staff. All staff participate in MIAA's appraisal and personal development processes to ensure continuing professional development.	✓		
4.4	Inform the leadership team and audit committee as soon as they become aware of insufficient resources to carry out a satisfactory level of internal audit, and the consequence for the level of assurance that may be given	Internal audit is resourced appropriately to deliver the level of service currently required.	✓		
4.5	Ensure the professional and personal training needs for staff are assessed and that these needs are met	Arrangements are in place to ensure that work is performed by staff with the appropriate skills, knowledge and experience and that training and development needs are identified through MIAA's appraisal and personal development processes.	✓		
4.6	Establish a quality assurance and improvement programme that includes: – ensuring professional internal audit standards are complied with – reviewing the performance of internal audit and ensuring the service provided is in line with the expectations and needs of its stakeholders – providing an efficient and effective internal audit service – demonstrating this by agreeing key performance indicators and targets with the line manager and audit committee; annually reporting achievements against targets – putting in place adequate ongoing monitoring and periodic review of internal audit work and supervision and review of files, to ensure that audit	Mandatory External Quality Assessment of MIAA was undertaken by CIPFA in 2026 with 'Generally Conforms' rating being given. This is the highest rating available.	✓		

Checklist for Assessing Compliance with the Governance Requirements of the CIPFA Statement on the Role of the Head of Internal Audit in public sector organisations 2019

	plans, work and reports are evidence-based and of good quality – seeking continuous improvement in the internal audit service				
4.7	Keep up to date with developments in governance, risk management, control and internal auditing, including networking with other HIAs and learning from them, implementing improvements where appropriate.	MIAA participates in a wide range of groups and committees with the aim of ensuring that it keeps up to date with developments in governance, risk management, control and internal auditing. MIAA are key members of The Internal Audit Network (TIAN) which consists of internal audit bodies/ teams from across the UK	✓		
	Principle 5: The HIA must be professionally qualified and suitably experienced.				
5.1	Be a full member of an appropriate professional body and have an active programme for personal professional development	MIAA have a highly qualified and diverse workforce which includes 75% qualified staff. The Senior Team delivering the Internal Audit Service to the Council are CCAB/IIA qualified. which requires ongoing continuing professional development.	✓		
5.2	Adhere to professional internal audit and ethical standards (and where appropriate accounting and auditing standards).	HIA responsibilities are defined and make appropriate reference to the requirements of the 2019 CIPFA Statement.	✓		

Joint Audit Committee

Title: Effectiveness of Governance Arrangements 2025/26

Date: 24 June 2026
Agenda Item No: 17a
Originating Officers: Chief Executive, PFCC Chief Finance Officer and Constabulary Chief Finance Officer

1. Introduction & Background

1.1 Each local government body operates through a governance framework which brings together an underlying set of legislative requirements, governance principles and management processes. The 2015 Accounts and Audit Regulations place a requirement on those bodies to conduct a review of the effectiveness of the system of internal control and prepare an Annual Governance Statement (AGS). The Commissioner and Chief Constable are required to consider the findings of that review, approve the respective AGS and publish (which must include publication on the Commissioner's and Constabulary's respective websites) the Statements alongside the Statement of Accounts. The AGS are prepared in accordance with the CIPFA/SOLACE Good Governance framework that defines 'proper practices' for discharging accountability for the proper conduct of public business through the publication of an Annual Governance Statement that makes those practices open and explicit.

1.2 The Police, Fire and Crime Commissioner approves a Code of Corporate Governance, 'The Code', setting out the corporate governance framework. The Code is subject to review and updated annually alongside the process to review the arrangements for governance and

prepare an Annual Governance Statement. The 2025/26 Code was subject to review by the Joint Audit Committee prior to approval by the Commissioner. It is the compliance with this Code by the Commissioner, together with an assessment of its effectiveness, which is reflected in the 2025/26 Annual Governance Statement.

1.3 The Chief Constable approves a Code of Corporate Governance, 'The Code', setting out the corporate governance framework. The Code is subject to review and updated annually alongside the process to review the arrangements for governance and prepare an Annual Governance Statement. The 2025/26 Code was subject to review by the Joint Audit Committee prior to approval by the Chief Constable. It is the compliance with this Code by the Chief Constable, together with an assessment of its effectiveness, which is reflected in the 2025/26 Annual Governance Statement.

2. Governance Framework and Effectiveness

2.1 The annual review of the arrangements for governance and their effectiveness support the production of the Annual Governance Statement for the Police, Fire and Crime Commissioner. The review provides assurance on governance arrangements and the controls in place to achieve the organisational objectives. The review has been prepared by the Commissioner's Chief Executive, the Chief Finance Officer, the Constabulary Chief Finance Officer and OPFCC and Constabulary Senior Officers in accordance with the CIPFA delivering good governance in local government guidance note for Police 2016 and the Addendum that was issued in May 2025. The guidance supports the application of the CIPFA/SOLACE Good Governance Framework to Policing, recognising the specific structure and governance responsibilities arising from the 2011 Police Reform and Social Responsibility Act.

2.2 Within the OPFCC, the approach to the production of the statement has been to use the CIPFA guidance, and particularly the guidance section on core governance principles as a benchmark of good practice as a when designing and monitoring governance. Those core principles and the arrangements that support them are set out in the 2025/26 Code of Corporate Governance approved by the Commissioner following review by the Joint Audit

Committee in June 2025. The development of the Annual Government Statement is an integral part of the review, setting out how the Code has been complied with over the course of the year. Where the review has identified areas where developments are planned or improvements can be made, the AGS sets out an action plan to deliver those changes. The statement also highlights areas where further assurance is gained, such as the work of internal audit and the reports of the external auditors. The Commissioner's Annual Governance Statement setting out the review of governance arrangements for 2025/26 and to the date of this meeting, is presented to the Joint Audit Committee for review, and will have been received by the Commissioner for final endorsement and publication alongside the Statement of Accounts.

2.3 Within the Constabulary, the approach to the production of the statement has been to use the CIPFA guidance, and particularly the guidance section on core governance principles. These have been used as a review checklist. The first stage of the process has been to ensure that the Chief Constable's Code of Corporate Governance adequately reflects all the requirements of the framework. The second stage of the process has been to ensure that the Governance Statement has evidence of the arrangements and practices in place to comply with the framework. Where the review has identified areas where developments are planned or it is identified that improvements can be made, the intended actions are outlined in the 'Areas for Further Development and Improvement' for each core principle. The statement also highlights areas where further assurance is gained, such as the work of internal audit, the reports of the external auditors and the results of inspections carried out by His Majesty's Inspector of Constabularies, Fire and Rescue Services (HMICFRS). The Chief Constable's Governance Statement setting out the review of governance arrangements for 2025/26 and to the date of this meeting is presented to the Joint Audit Committee for review, prior to being received by the Chief Officer Group for final endorsement and publication alongside the Statement of Accounts.

2.4 Whilst the review of arrangements described above has been specific to the production of the Annual Governance Statement, this process is supported by wider reviews of the arrangements for governance that take place during the financial year. This includes cyclical review and updates to core elements of the governance framework. In addition, the Public

Sector Internal Audit Standards and guidance from CIPFA in respect of Audit Committees forms the basis of further reviews of the overall arrangements for audit, with action plans being put in place where potential for improvement and development have been identified. This is supplemented by specific assessments on compliance by the Chief Finance Officer and Head of Internal Audit with the requirements of the CIPFA statement for these roles. The governance review is also supported by an annually developed comprehensive audit plan from internal and external audit and an opinion from the Head of Internal Audit on the arrangements for internal control and risk. Management assurances are obtained for all financial systems on an annual basis. These requirements, whilst challenging, have enabled an approach that has sought to ensure all arrangements take account of best practice, codes and guidance.

3. The Effectiveness of Internal Audit

3.1 A separate report reviewing the effectiveness of the arrangements for Audit is set out elsewhere on the agenda and includes a review of the effectiveness of the internal audit function and the effectiveness of the Joint Audit Committee. The report demonstrates the effectiveness of the arrangements for Audit against independent and objective criteria as a contribution to good governance. In doing so it concludes the process of providing the necessary assurances that the governance arrangements set out in the respective Codes of Corporate Governance are working as intended and are effective.

4. The Code of Corporate Governance 2026/27

4.1 On an annual basis the respective Codes of Corporate Governance are reviewed and updated, setting out the framework for governance within the OPFCC and Constabulary. The 2026/27 Codes of Corporate Governance applies the standards set out in the Delivering Good Governance in Local Governance published by CIPFA in 2016 and the Addendum published in May 2025, with particular reference to the guidance notes for policing bodies, which recognise the governance implications of the structural differences between policing and other areas of local government. The CIPFA good governance framework is the best practice standard for Public Sector governance. The 2016 governance framework is based

on seven principles, as set out in the respective codes and has a much broader focus on delivering value for money, including outcomes and demonstrating effective performance, often working in partnership to achieve this in comparison with the previous code.

5. Recommendations

5.1 Members of the Joint Audit Committee are asked to:

(i) Review the Annual Governance Statement 2025/26.

(ii) Make any recommendations with regard to the respective Codes, Statements and arrangements for governance for consideration by the Commissioner and Chief Constable prior to publication alongside the financial statements.

5.2 The Commissioner and Chief Constable are asked to:

(i) Where applicable, consider the recommendations of the Joint Audit Committee, determining any actions and/or amendments to the respective Codes of Corporate Governance 2026/27 and Annual Governance Statements 2025/26.

(ii) Approve for signature, where applicable with amendments, the respective Annual Governance Statements for 2025/26 and to the date of this meeting, which will then accompany the respective Statements of Account for 2025/26.

6. Implications

(List and include views of all those consulted, whether they agree or disagree and why)

6. 1 Financial – none identified

6.2 Risk - The Governance Statement and the underpinning reviews, including the Effectiveness of Internal Audit are designed and intended to provide assurance on and compliance with high standards of corporate governance, including effective control and mitigation of the risk environment in which the Commissioner discharges his respective responsibilities.

6.3 HR / Equality – none identified

The Chief Constable for Cumbria Constabulary

Code of Corporate Governance 2026/27

Introduction

The statutory responsibilities of the Chief Constable 'to maintain the King's Peace' are outlined in various Police Acts. The Police Reform and Social Responsibility Act 2011 (PR&SRA), which introduced Police and Crime Commissioners, re-enforced the operational independence of the Chief Constable and clarified their role in supporting the delivery of the Commissioner's Police, Fire and Crime Plan.

The PR&SRA also established the Chief Constable of Cumbria Constabulary (the Constabulary) as a separate corporate sole. Accordingly, the Chief Constable is responsible for ensuring that business of the Constabulary is conducted in accordance with this statutory and regulatory framework and in accordance with proper standards. This includes ensuring that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. In fulfilling this overall responsibility, the Chief Constable is responsible for putting in place proper arrangements for governance, including risk management and the arrangements for ensuring the delivery of the functions and duties of their office.

In doing this, the Chief Constable approves and adopts annually this Code of Corporate Governance, 'The Code'. The Code gives clarity to the way the Chief Constable governs and sets out the frameworks that are in place to support the overall arrangements for Cumbria Constabulary. The Code is based on the core principles of governance set out within the publication **'Delivering Good Governance in Local Government Framework (Governance Framework)'** by CIPFA/SOLACE 2016 which has 'proper practices' status and has been updated following the addendum guidance issued in May 2025.

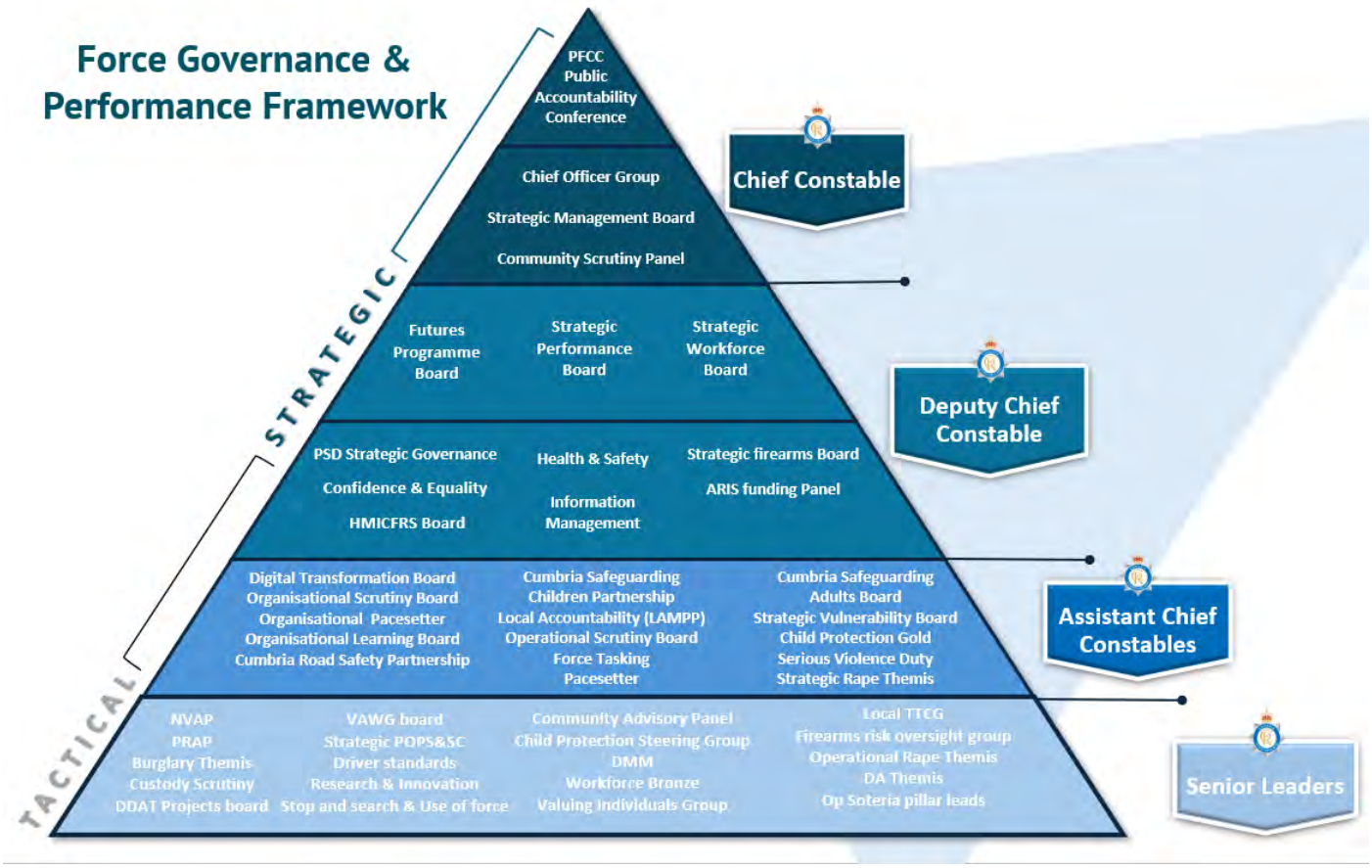
On an annual basis the Chief Constable will produce an Annual Governance Statement (AGS). The AGS reviews the effectiveness of the arrangements for governance and sets out how this Code of Corporate Governance has been complied with.

The Code of Corporate Governance

This code of corporate governance sets out how the Chief Constable will govern. It is based on the seven good governance principles highlighted by the good governance standards for public service. This code uses those principles as the structure for setting out the statutory framework and local arrangements that are in place to achieve them.

Corporate Governance Arrangements

The following diagrams depict the Constabulary's Governance Structure through which the Chief Constable discharges their duties and ensures delivery against the seven principles above.



The Chief Constable drives the strategy of the Force through effective governance arrangements for both operational and organisational priorities. All meetings are clearly defined within a terms of reference and exceptions and final decisions are highlighted to the Chief Constable directly through the Strategic Management Board.

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.

Chief Constables are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

Ethics and Integrity

The Chief Constable and Chief Officer Group recognise that to operate legitimately it is essential that the Constabulary is able to demonstrate the highest standards of integrity in all its activities.

Officers and staff employed by the Constabulary are expected to adhere to the highest standards of conduct and personal behaviour. The requirements of officers are set out in the Police (Conduct) Regulations. The requirements of Police staff are set out in the Police Staff Council Standards of Professional Behaviour document.

The Constabulary has adopted and provided training on the Code of Ethics produced by the College of Policing and all officers and staff are required to abide by its provisions.

The Constabulary has an Anti-fraud and Corruption Policy and Procedures, which set out clear definitions of fraud and corruption. The policy embodies the values of the Code of Ethics based on the 7 Nolan Principles for Public Life and makes clear the duty of everyone with regard to their own actions and conduct and those of others to protect the organisation against fraudulent and corrupt acts. The procedure includes guidance for integrity in respect of gifts and hospitality, completion of a register of interests and declarations of related party transactions. These ensure that staff avoid being engaged in any activity where an actual or perceived conflict may exist and that there is transparency in respect of any personal or business relationships.

Ethics and integrity issues are specifically covered in the Constabulary's Performance Development Review process (PDR), in which all officers and staff are required to participate.

The Home Office Financial Management Code of Practice requires the Chief Constable to ensure that governance principles are embedded within the way the organisation operates. This is achieved through the

Chief Constable's arrangements for corporate governance, which embody the principles of openness, accountability and integrity in the conduct of the Constabulary's business

The Joint Financial Regulations set out the internal framework and procedures for financial regulation and administration. They set out the arrangements for the proper administration of financial affairs ensuring these are conducted properly and in compliance with all necessary requirements. They also seek to re-enforce the standards of conduct in public life, particularly the need for openness, accountability and integrity. The Financial Regulations also re-enforce the anti-fraud and corruption policy, covering the culture expected within the organisation, responsibilities and measures in place to prevent fraud and corruption and how it will be detected and investigated.

The Joint Procurement Policy reinforces the integrity requirements within the anti-fraud and corruption policy in the context of procurement activity and interactions with commercial suppliers. They provide a guide to staff and suppliers in respect of the principles that will be followed in the conduct of business and the processes we expect staff to comply with when buying goods and services. Provisions within the tendering process re-enforce the requirement for suppliers to act in an ethical manner.

The Constabulary maintains arrangements for confidential reporting (whistleblowing) and guidance for managers with regard to how any reporting will be responded to. These are contained in the Anti-Fraud and Corruption Policy, which is supported by a regularly publicised internal and external confidential phone line and e-mail reporting system on which individuals can leave anonymous information. The Constabulary also subscribes to and publicises 'Public Concern at Work' (PCaW), an independent authority on public interest whistleblowing to allow employees the facility to report externally to the Constabulary if required.

The Police, Fire and Crime Commissioner and Chief Constable have established a Community Scrutiny Panel to ensure that arrangements for integrity, standards, conduct and behaviour are subject to independent external scrutiny. As part of its role the Panel reviews performance across agreed indicators of integrity, including public complaints. The Panel's findings are reported annually to the Commissioner's Public Accountability Conference to ensure good practice is recognised and encouraged, while any potential areas requiring improvement can be identified and dealt with accordingly to enhance performance.

The Joint Audit Committee operates within Terms of Reference for the regulation of its business. These include expectations in respect of the conduct of members and how any conflicts of interest should be

managed. Members of the Committee are independent and will scrutinise and monitor the operation and effectiveness of the arrangements for governance, including arrangements for anti-fraud and corruption.

Respecting the Rule of Law

The Chief Constable recognises that in fulfilling their duty to 'Maintain the King's Peace' it is essential that the Constabulary as an organisation is able to demonstrate respect for the law.

The Chief Constable is committed to operating an environment where open debate and transparent governance is the norm, allowing senior officers to carry out their responsibilities in delivering the Constabulary's objectives.

The Director of Legal Services, who is a qualified solicitor, provides advice to the Constabulary on all legal matters and is consulted on all strategic decisions to ensure that laws are not contravened.

As part of their training police officers receive specific training on the law and its applicability to policing services.

The Constabulary has an Enabling Services Directorate, which includes a Professional Standards function (PSD), whose role is to promote proper standards of conduct and monitor compliance with codes. The function actively liaises with management teams and other groups with the aim of maintaining high standards of conduct and produces regular reports, which set out details of non-compliance with standards and codes.

The Professional Standards function has its own intranet site to facilitate demonstration of best practice and produces a quarterly newsletter (The Standard) highlighting areas of concern, guidance, learning and signposts officers and staff to those that can provide welfare / support. The Professional Standards function has an anti-corruption unit whose role is to investigate information and intelligence received concerning the conduct of officers and members of police staff.

The vetting unit within PSD is also responsible for the initial and continued monitoring of Officer's and Staff's suitability to perform their duties. This includes a variety of financial and intelligence checks as per the requirements of the national vetting approved professional practice (APP) as set by the College of Policing and the Police Vetting Regulations 2025.

The Professional Standards function also oversees all complaints within Schedule 3 (Police Reform Act 2002), ensuring compliance with Police Reform Act 2002 and the Police (Complaints and Misconduct) Regulations 2020. These complaints are reported to and audited periodically by the Office of the Police, Fire and Crime Commissioner. The Chief Constable also has a procedure in place to receive and investigate complaints made to it about the conduct of National Police Chiefs Council (NPCC) Officers (with the exception of the Chief Constable who is accountable to the Commissioner) under the relevant conduct regulations. On 5th May 2026, the Officer of the Police, Fire and Crime Commissioner took ownership of all public complaints outside of Schedule 3, those suitable for 'service recovery'.

Whilst the day-to-day monitoring of public complaints (within Schedule 3) and employee's adherence to the regulations and standards are monitored within PSD, the Deputy Chief Constable also holds a bi-monthly Professional Standards Governance Board meeting for regular Executive oversight.

Principle B: Ensuring openness and comprehensive stakeholder engagement.

Constabularies are run for the public good, they therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Openness

All decision making operates within the specific legislative and regulatory frameworks that confer on the Chief Constable duties, powers and responsibility. The significant elements of the statutory framework for decision making comprise:

- Various Police Acts, which outline the responsibilities of the Chief Constable and provide clarity on their operational independence.
- The Police Reform and Social Responsibility Act 2011 (PR&SRA) providing the legal framework for decision-making.
- The Policing Protocol Order 2011 setting out the framework within which the PFCC & Chief Constable should work and requiring all parties to abide by the Nolan Principles.
- The Home Office Financial Management Code of Practice for the Police Service embedding the principles of good governance into the way the Chief Constable operates.

Challenge and scrutiny contribute to good governance by being part of accountable decision making, policy making and review. The implementation of a robust decision-making process ensures that the right decisions are taken for the right reason at the right time. The Chief Constable adopts rigorous standards of probity, regularity and transparency in decision making and all decisions are taken solely in the public interest and to maintain the King's peace.

The Constabulary has a Chief Officer Group, which has responsibility for strategic decision making and is supported by subsidiary boards as outlined in the chart on page 3. Decisions of the Chief Officer Group and strategic boards are recorded and made available to key internal stakeholders. All significant strategic decisions are referred to the Chief Officer Group. A forward plan and standing items ensure that all significant areas of Constabulary business are considered on a regular and planned basis. Reports for decisions are prepared on a standard template, which ensures that the implications of all decisions are clearly understood. This includes a requirement to acquire relevant financial, legal, human resources, equality, procurement, ICT and risk management advice. The Director of Legal Services, in conjunction with the Constabulary Chief Finance Officer has responsibility for the lawfulness of Chief Officer Group decisions.

Items of Constabulary business falling under the remit of the Police, Fire and Crime Commissioner or of a strategic nature are referred to the Commissioner from the Chief Officer Group. Decisions for financial investment are subject to a fully developed business case that provides a clear justification for the expenditure. The Commissioner's decision-making policy sets out the decision-making process and how decisions will be recorded and published to ensure transparency of all decisions taken. A Code of Conduct provides advice with regard to potential conflict and declarations of interest.

The Constabulary's wider governance framework details specific responsibilities of key officers in relation to areas of governance. The framework includes financial regulations, procurement policy, anti-fraud and corruption policies, a scheme of delegation and codes of conduct. These documents ensure all officers and staff have a shared understanding of their roles, responsibilities and decision-making authority within the organisation.

The Constabulary has also agreed a communications protocol with the Commissioner, setting out who is responsible for communicating information and clearly identifying whether there is a single lead organisation, a joint responsibility or a supporting responsibility.

The Chief Constable complies with guidance provided by the Information Commissioner in respect of an information publication scheme. This ensures key information to ensure public accountability is available through the Constabulary's website.

Engaging Effectively with Institutional Stakeholders

The Police, Fire and Crime Plan sets out a Pan-Cumbrian vision. The vision recognises that, in preventing crime, commitment is needed from a range of organisations involved in policing, community safety and criminal justice. The Constabulary works in partnership with a number of public, private and third sector partners to do this. The Chief Constable reports details of actual and planned collaborative ventures to the Commissioner on a regular basis.

The financial regulations and procurement policy provide for the regulation of partnership arrangements and to ensure that the purpose of such partnerships is evaluated and risks assessed before the Constabulary agrees to participate. Significant partnership working arrangements are supported by memorandums of understanding, strategic plans and operating protocols which clearly state the respective responsibilities expectations of each partner.

Engaging stakeholders effectively, including citizens and service users

The Constabulary has a Community Engagement and Consultation Strategy, which is reported through the Operations Board. This includes a consultation action plan, which co-ordinates all on-going consultation activities and is reviewed and refreshed on an annual basis to continually improve consultation arrangements.

The Constabulary engages with local communities through the work of its Neighbourhood Policing Teams through the Local Focus Hubs and operating engagement plans, which use a range of methods that are specific to urban and rural community needs. The plans ensure that community priorities, concerns and areas for improvement are identified and dealt with.

The Constabulary has a media and communications strategy aimed at establishing clear channels of communication and engagement with all sections of the community. This includes alternatives to traditional communication methods including the force website (via the national single on-line home platform) to provide key information and online services to the public. Social media and pro-active media coverage of events are used to provide accurate messages, advice, appeals and re-assurance and engage with the local communities, as well another channel to report incidents and, to receive direct community feedback to the force and Neighbourhood Policing Teams.

The Strategic Independent Advisory Group (IAG) meets regularly to discuss emerging issues of strategy and policy both nationally and locally and to support, scrutinise and challenge the Constabulary on how it conducts its policing activity.

The Constabulary meets its requirements under the Equality Act 2010 by setting equality objectives every four years and publishing equality information via its website every three months.

The Constabulary surveys victims of crime and anti-social behaviour which contribute to ensuring that the Victims' Code of Practice is complied with and to use the feedback to improve the experience of victims and the services provided. Service recovery is part of this process.

Local crime data is published at a community level via the Constabulary's website and nationally via police.uk to increase the transparency of crime and performance data.

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits.

The long-term nature and impact of many of Chief Constables' responsibilities mean that they should define and plan outcomes and that these should be sustainable. Decisions should further the purpose of Police and Crime Commissioners, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

Defining Outcomes

The Chief Constable determines the strategic direction and objectives for the Constabulary. This supports the Police, Fire and Crime Commissioner in developing the Police, Fire and Crime Plan. The Commissioner approves policing objectives, which are incorporated into the plan, which is available on the Commissioners website at www.cumbria-pfcc.gov.uk

In developing the Constabulary's vision and strategic priorities the Chief Constable takes into consideration their statutory responsibilities for maintaining the King's Peace, the Home Secretary's Strategic Policing Requirement, the Constabulary's Strategic Assessment, based on operational intelligence, and the views of a range of stakeholders including the community, staff and partners. Performance outcomes, operational intelligence, strategic risks, the Force Management Statement and the results of audits and inspections are also taken into consideration when setting strategic priorities.

The Constabulary Strategy 2026-2031 is focussed on 'Keeping Cumbria Safe'. The force mission is **to provide the best possible service for people who need us.**

This mission consists of four pillars known as the '4Cs'. They are:

- Care for colleagues
- Compassion for victims
- Communities focus
- Contempt for criminality

The 4Cs plan on a page outlines how the 4Cs will be delivered. The presentation of the Plan on a Page provides a concise and easily understood overview designed to focus officers and staff on the Chief Constable's mission.

The Constabulary's medium term financial forecasts support both the Commissioner's medium term financial strategy and the Chief Constable's policing vision by aligning resources with policing priorities over a five-year time period, which ensures that a sustainable approach to service delivery is adopted.

Sustainable economic, social and environmental benefits

A wide range of information and stakeholder opinions taken into consideration in developing the Chief Constable's policing vision. This ensures that balanced and comprehensive consideration is given to all aspects of the potential impact of policing policy decisions on the local community.

All decisions by the Chief Constable are taken in the public interest. To manage risk and ensure transparency employees are required to make declarations where there is, or may be perceived to be, a conflict of interest.

The Constabulary adopts a medium-term outlook aligned to the medium-term financial planning period when developing business plans, ensuring that the sustainability of service provision is considered as a key element of the business planning process. Due to their long-term impact capital expenditure plans are developed over a ten-year forecast period.

It is recognised that the Constabulary's officers and staff are its greatest asset, and that effective human resource planning is the most significant factor influencing the delivery of sustainable economic, social, and environmental benefits. The Constabulary's People Strategy encompasses a range of strategic themes to ensure that the Constabulary nurtures, cares for and gets the best from its workforce. In addition, the People Strategy supports effective planning, deployment, and training of staffing resources.

Themes include:

- Well-being
- Workforce Planning
- Learning & Development
- Resourcing, succession and talent management
- Reward & recognition
- Performance management
- Supporting change & engagement
- Equality & diversity
- Health & Safety.

The Constabulary complies with the Equalities Act 2010. In doing so all policies, strategic decisions, functions and practices are assessed against the general and specific duties of the Act with the aim of ensuring that we evaluate, document and foster good relations and advance equality of opportunity.

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.

Chief Constables achieve their intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of interventions is a critically important strategic choice and Chief Constables have to make to ensure they achieve their intended outcomes. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.

Planning Interventions

The Constabulary develops a work programme to deliver its priorities. The work programme is based on:

- The Strategic Assessment (a document which sets out the Chief Constable's operational priorities based upon performance and intelligence)
- The regional strategic threat and risk assessment
- The results of PEEL & Thematic Inspections by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS).
- The Futures programme, which sets out how the Constabulary plans to deliver savings to balance its budget through effective understanding of demand, efficiencies, income generation and investment.
- Business Strategies, which describe what and how the Constabulary will deliver essential support functions including Digital, Data & Technology, HR, training, fleet, estates and commercial.
- The Workforce Plan, which describes how the Constabulary will provide the officers and staff required to deliver operational and other policing services.
- The Force Management Statement, which determines resources required to meet current and future demand based on an extensive analysis of operational demand
- The views of the public and other stakeholders.

The work programme supports and informs the Police, Fire and Crime Plan and is underpinned by a Medium Term Financial Forecast, which ensures that funding is aligned to the resources required to deliver policing priorities over a sustainable period.

The Constabulary reviews its vision and strategic activities annually to ensure that they continue to support the Police, Fire and Crime Plan and the Constabulary's priorities. To support this process strategic and

financial planning within the Constabulary are co-ordinated to ensure that the Commissioner's reporting requirements and decision-making processes form part of the overall planning cycle of the Constabulary and support the development of the Commissioner's wider Medium Term Financial Strategy.

The Constabulary's monitoring processes enable emerging issues and threats to the achievement of objectives to be quickly identified, and appropriate remedial action taken.

Key performance measures are set to support the objectives within the Police, Fire and Crime Plan and the Constabulary's own priorities. This is supported by a comprehensive performance management framework, which is developed jointly with the Commissioner. The performance framework supports the Commissioner in holding the Chief Constable to account for the performance of the Constabulary and is also used to direct and manage activity within the Constabulary through the work programme.

The principles of risk management are fully embedded within the strategy development planning and performance monitoring processes linked to the achievement of organisational objectives. Where specific risks are identified they are integrated with the Constabulary's overall risk management processes.

The Constabulary reviews its governance arrangements on a regular basis to reflect development in the Police, Fire and Crime Plan and to support delivery of its own vision and priorities, adjusting as necessary.

Determining Interventions

The financial regulations set out the consents and arrangements for governance between the Commissioner and the Chief Constable, including specific consents in respect of financial management of the Constabulary budget.

The Constabulary has a Chief Officer Group, which is its strategic decision-making body, and this is supported by a clearly defined board structure. There are established terms of reference and clear reporting lines to the Chief Officer Group. Reports are presented to Boards on a standard template, which includes details of options evaluation and consultation with all affected business areas to ensure that decisions are robust, and the implications fully understood.

Task and Finish Groups and Steering Groups are set up to ensure that specific priorities are delivered. Members of these groups include police staff and officers from all ranks and level, representing decision

makers and practitioners. The groups report into the permanent governance framework to ensure effective and co-ordinated decision making.

The decision-making authority and duties to be carried out by individual officers on behalf of the Chief Constable are set out in the Chief Constable's Scheme of Delegation, budget management responsibilities and budget protocols.

In the operational environment the Constabulary utilises the National Decision-Making Model (developed by the NPCC Ethics Portfolio and National Risk Co-ordination Group) supported by the THRIVESC (threat, harm, risk, investigative opportunity, vulnerability engagement, safeguarding and ethical crime recording) principles when determining actions. This is a risk assessment framework and decision-making process which is used by all police forces across the country. It provides a logical, evidence-based approach to making policing decisions and is used by all police officers in their daily work. Further guidance and support to operational decision making is provided through operational policies and standard operating procedures.

The National Intelligence Model (NIM) is a business model for law enforcement, and it takes an intelligence-led approach to policing. The tasking and co-ordination process within NIM provides police managers with a decision-making mechanism to manage their business both strategically (national, regional, and Constabulary level) and tactically (basic command unit level (BCU)). Pro-active leadership is an essential requirement of the tasking and co-ordinating process. Management decisions are based on a full understanding of the problems faced and enable managers to prioritise the deployment of resources at their disposal.

The day-to-day allocation of resources across operational policing is directed by a daily force-wide pacesetter meeting which is chaired by the Assistant Chief Constables and is fed from the daily management meetings held within Commands. These forums operate under the 'THRIVE' principles and soft boundaries to ensure flexibility to respond to priorities across the whole force area.

Performance, outcomes and costs are monitored and benchmarked through a framework which includes external comparators based on HMICFRS Value for Money Profiles, Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection reports and an Annual Value for Money Conclusion from the External Auditors. The results of these inspections are used to inform and plan both medium and longer-term resource allocation processes principally through the Futures Programme and more immediate interventions in response to inspection findings.

Optimising achievement of intended outcomes

The Constabulary's Medium Term Financial Planning process is fully integrated with the Commissioner's Medium Term Financial Strategy and wider business planning within the Constabulary. Consistent planning assumptions particularly in relation to the estimation of overall funding are utilised to ensure that the development of business strategies takes place in the context of the resources available and support the development of the Commissioner's wider Medium Term Financial Strategy.

The Constabulary prepares a detailed budget proposal for the Commissioner. The proposal is based upon a zero-based budget approach, working closely with the business and functional managers to forecast operational requirements over 5 years for revenue budgets and 10 years for capital expenditure.

The Futures Programme, which sits across all workstreams within the Force Strategy, is critical to the delivery of a balanced and sustainable budget and is subject to detailed financial scrutiny as part of the budget planning process.

The final budget proposal is developed through an iterative process of on-going dialogue between the Commissioner and Chief Constable in producing the Medium-Term Financial Strategy, which takes into consideration:

- Estimates of funding both through government grant settlements and council tax.
- Service priorities and delivery plans.
- Financial and business risks.
- Futures Programme savings.
- The impact on numbers of Officers, PCSOs and staff.

Ultimately, the Medium-Term Financial Planning process seeks to align resources to strategic priorities, ensure that decisions on resources, services, performance and expected outcomes are based on a robust understanding of risks to and affordability of future plans.

Principle E: Developing the entity's capacity including the capability of its leadership and the individuals within it.

Constabularies need appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. Chief Constables must ensure that they have both the capacity to fulfil their mandate and to make certain that there are policies in place to guarantee that management has the operational capacity for the entity as a whole. Because both individuals and the environment in which Chief Constables operate will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of individual staff members. Leadership is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of their communities.

Developing the Entity's capacity

The Force Management Statement is reviewed quarterly and establishes the resources required across all functions based on current demand and identified future demand trends. The process is the cornerstone of annual resource allocation and identifies the numbers and type of resource required for the short and medium term. The results inform workforce and training planning.

The Constabulary's services are subject to independent review by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) and by internal audit, which is provided by MIAA. A Standards, Insight and Performance Command has been established and re-enforces the work of external inspectorates through a programme of self-assessments and internal inspections, which ensure that both internally identified service improvements and recommendations from external reviews are acted upon. The Constabulary has developed and agreed a Futures Programme which aims to secure maximum value from the resources available to it. The programme utilises HMICFRS Value for Money profiles and Police Objective Analysis data, to benchmark resources allocations across all functions in relation to other forces. The conclusions of this work are reported to the Chief Officer Group and the Joint Audit Committee and are used as a basis for identifying areas with the potential to deliver savings through the Futures Programme.

The Constabulary is open to the idea of collaboration with other forces and organisations as a means of delivering more efficient services. Collaborative opportunities which deliver benefits to Cumbria are actively pursued.

The Chief Constable's Chief Finance Officer (CFO) is a member of the Chartered Institute of Public Finance and Accountancy (CIPFA). The CFO operates within the guidance set out in the CIPFA Statement on the Role of the Chief Finance Officer of the Constabulary.

The Procurement Policy is developed jointly with the Commissioner and supported by a commercial strategy. The regulations incorporate procurement policy and procedures that aim to ensure best value in the use of public money. The regulations also promote an open and transparent approach to procurement and the highest standards of integrity and ethical behaviour for all those involved.

Developing the Entity's Leadership

The key functions and roles of the Chief Constable and the Police, Fire and Crime Commissioner are set out in the Police Reform and Social Responsibility Act 2011 (PR&SRA) and the Policing Protocol Order 2011 (PPO). The PRSA and the PPO also set out the function and roles of statutory officers.

The Constabulary's Statutory Officers are required to complete the National Police Chief's Council (NPCC) Police Executive leadership Programme before they are permitted to undertake Chief Officer roles on a permanent basis. This course is designed to ensure that senior officers are equipped with the requisite leadership skills and competencies to undertake senior officer roles.

Other senior officers and staff posts have clear and accurate job descriptions and are recruited to on the basis of relevant knowledge, experience and qualifications.

The Constabulary fully utilises the College of Policing leadership programmes to develop its senior officers and staff. The Constabulary ensures that senior uniformed officers and detectives maintain their national accreditation to provide strategic command for major and critical incidents and serious investigations.

The Chief Constable is statutorily required to appoint a Chief Finance Officer (CFO). The CFO's responsibilities and job profile are based on the Home Office Financial Management Code of Practice and the CIPFA Statement on the Role of the CFO. The CFO is the financial advisor to the Chief Constable and the Chief Officer Team and has statutory responsibility to ensure that the financial affairs of the Chief Constable are properly administered, having regard to their probity, legality and appropriate standards. The CFO provides all financial advice and ensures systems of internal financial control are effective.

The Chief Constable is supported by the Director of Legal Services, who is a qualified solicitor, member of the Law Society and member of the Solicitor's Regulatory Authority. The Director of Legal Services has responsibility for advising the Chief Constable on legal matters. The Director of Legal Services is able to scrutinise the legal implications of all strategic decisions.

Members of the Joint Audit Committee and Community Scrutiny Panel are recruited for the specific skills and experience requirements to fulfil their respective roles. These bodies have clear terms of reference and membership which are consistent with best practice. Members are supported in their professional development through provision of seminars prior to meetings, access to relevant publications and external training.

The Constabulary has a leadership development programme which aims to ensure that managers at all levels within the organisation are equipped with the knowledge and skills required to lead. This leadership and skills programme provides bespoke training for aspiring Sergeants and Inspectors to give them the best platform to perform those critical roles. Police staff supervisors are also able to access elements of this training. A series of development workshops are also delivered for experienced supervisors to help deliver CPD and key training.

A toolkit of development options exists such as mentoring and 360-degree feedback to support current and aspiring leaders.

Developing the Capability of Individuals within the entity.

The Constabulary has a range of human resources (HR) policies which provide a framework to ensure that officers and staff are treated in a fair and transparent way in accordance with employment legislation. On a weekly basis the Force Resourcing Meeting chaired by the DCC considers staffing changes. Part of the terms of reference of this group is to ensure that promotions and appointments processes are equitable. The monthly workforce board receives an overview of staffing levels, recruitment pipelines and sickness data.

All HR policies are reviewed on a periodic basis to ensure that they remain fit for purpose and support officers and staff in working effectively, these policies are approved through the monthly workforce boards.

The Constabulary has a well-defined organisational structure with clear reporting lines. All officers and staff within the Constabulary have job profiles, which define their roles and include the policing professional framework.

There are national pay scales for police officers and police staff. Terms and conditions of employment are approved nationally for Police Officers, via Police Regulations and locally for police staff, in conjunction with employee representatives. The Constabulary operates an approved job evaluation scheme.

All Constabulary posts are recruited to on the basis of accurate role profiles. The profiles specify appropriate essential and desirable skills, experience and qualifications to ensure that employees are able to deliver their responsibilities effectively. Membership of relevant professional bodies ensure access to up-to-date Codes of Practice, guidance and professional standards in all areas of business.

The Constabulary is committed to the principles of 'equal opportunities' in relation to the recruitment of officers and staff, accordingly promotion and appointments are undertaken in an open and transparent way in accordance with HR policies.

Staff Associations are represented at the Constabulary's main governance boards, which ensures that they are part of the decision-making processes. The Constabulary and Commissioner have adopted joint HR policies to provide a framework for all issues related to employee management and terms and conditions. This includes policies on how staff and staff associations will be engaged in any change process. Trade unions and staff associations are consulted during any reviews of HR policies. There is a general principle of on-going consultation and engagement during any business change, which encourages employees to contribute ideas and suggestions to improve performance.

The Constabulary is committed to ensuring that the capacity and capability of its officers and staff are developed to enable them to operate effectively through the People Strategy.

Police Officer and Police Community Support Officer recruits are provided with rigorous initial training on operational policing and the values and standards of conduct expected of them.

The Constabulary's PDR processes for officers and staff enable training and development requirements to be identified and managed, which are aligned to the role or agreed objectives and actions.

The Constabulary has an approved training plan, which is updated on a regular basis and aims to address the development needs of officers and staff. The training programme also seeks to provide refresher courses, which ensure that specialist skills are maintained in accordance with current national standards.

Areas of corporate training and development need are addressed by a range of training solutions including e-learning, CPD, classroom and assessed qualifications, which can be accessed by all officers and staff.

A Performance Development Review (PDR) process has been refreshed to reflect the expectations within the Force strategy. The PDR is based around the national competency and values framework and takes account of performance, well-being and learning requirements. It outlines that all leaders have a responsibility to develop and support our workforce in a way that champions continuous improvement, establishes a strong ethical and professional culture and also promotes health and wellbeing.

The Constabulary recognises the importance of supporting the health and well-being of all employees in contributing to an effective workforce. As part of the People Strategy, all HR policies take account of employee welfare for example provision, where possible for flexible working for staff and officers. The Health and Safety department provide on-going monitoring and advice in relation to safety within the workplace. The Constabulary maintains an occupational health function, which provides advice and support to managers and staff in relation to specific psychological and physiotherapy issues.

Principle F: Managing risks and performance through robust internal control and strong public financial management.

Chief Constables need to ensure that the entities and governance structures that they oversee have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. They consist of an ongoing process designed to identify and address significant risks involved in achieving outcomes. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability.

Managing risk

The Constabulary's risk management policy sets out the overall arrangements for managing risk within the Constabulary and is based on good practice identified by the Institute of Risk Management. The policy incorporates a clear framework of objectives, designated roles and responsibilities for risk management and provides a mechanism for evaluating and scoring risks to support decision making in respect of mitigating action. Identified risks are logged on a risk register with clear ownership and reviewed regularly as a standing item at strategic and management meetings. Individual project boards, departments and commands each maintain risk registers, which are updated on a quarterly basis and integrated with the corporate risk management process. Specific risks can be escalated to a strategic risk register for consideration by the Chief Officer Group.

Arrangements for risk management are subject to review by the Joint Audit Committee. The Constabulary's Strategic Risk Register is presented to and updated by Chief Officers quarterly. The Strategic Risk Register is then presented to the Joint Audit Committee twice a year.

The Constabulary maintains comprehensive business continuity plans for all service areas, which aim to ensure that critical activities are maintained in a range of adverse scenarios.

Managing performance

Clear lines of accountability and processes are in place within the Constabulary to monitor and manage delivery of operational and business objectives including:

- A board structure linked to the delivery of strategic priorities with clear terms of reference / areas of responsibility.
- Chief Officer's holding managers to account for delivery of the work programme in Strategic Performance Board.
- Performance management figures are published on dashboards available to all Constabulary officers and staff, and the Commissioner, and are updated daily. These figures are subject to statistical analysis to identify areas where significant change/demand is occurring.
- Regular meetings between Chief Officers and their senior management to discuss progress on the work programme.
- A Daily Pacesetter Meeting which ensures that tactical level operational resources are continuously prioritised and directed towards meeting force objectives.
- Six monthly performance reports which are presented to the Chief Officer Group and the Commissioner's Public Accountability Conference.
- Thematic performance reports which are presented to the Chief Officer Group, Executive Board Police and the Commissioner's Public Accountability Conference and published on the Commissioner's website.
- An individual Officer Performance Dashboard has been developed and implemented. This enables sergeants to quickly view their officers' workload and form the basis of regular one to one performance meetings, improving supervision and productivity.
- His Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) also continuously monitor Constabulary performance against other forces and carries out an annual overarching Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection of the Constabulary together with thematic inspections agreed with the Home Secretary. Action plans are developed in response to inspections and are subject to regular review.
- User Satisfaction Performance measures are included in the Performance Management Framework. The Constabulary also pursues strategies to engage effectively with service users including crime surveys and community meetings, with the aim of better meeting the needs of users. A procedure for complaints enables the public to raise concerns about services.
- The Constabulary has a Standards, Insight and Performance Command (SIP) with the aim of providing assurance that operational systems and processes are operating effectively to deliver a high-quality policing service.

- A Cumbria Constabulary Improvement Plan (CCIP) which collates all improvement actions from internal and external sources. The plan is managed by the Business Improvement Unit (within SIP), which requests and coordinates progress updates from action owners and reports results to senior management.
- The Financial Regulations clearly defines the purpose of the funding provided by the Commissioner to the Chief Constable and sets out information and monitoring requirements to ensure funding is targeted on activities that support the priorities and outcomes within the Police, Fire and Crime Plan.

Reports are produced on a standard template with the aim of providing appropriate information to decision makers including evaluation of options, consideration of risks and consultation from specialist support functions to ensure that the full implications of decisions are understood.

The Police, Fire and Crime Plan recognises the importance of partnership working between the Chief Constable and the Commissioner to develop the future direction of policing policy and strategy that takes account of public priorities. An Executive Board Police meeting structure comprising the Deputy Chief Constable, Assistant Chief Constable(s), Directors, the Commissioner's Chief Executive, the PFCCs Chief Finance Officer and the Constabulary Chief Finance Officer supports joint working and facilitates the arrangements for accountability and performance monitoring. The board provides a mechanism through which the Chief Constable provides briefings on matters or investigations over which the PFCC may need to provide public assurance.

The Constabulary's Futures Programme is critical to the delivery of an effective policing service at a time of scarce resources. All change proposals are developed in accordance with principles set out in the Constabulary Change Management policy, which includes comprehensive consultation with all stakeholders and scrutiny through the Force governance boards. All changes are subject to post implementation review.

Robust internal control

The Chief Constable is responsible for reviewing the governance framework and including the system of internal control. This work is informed by the work of Chief Officers and senior managers who undertake an over-arching review of key controls and governance arrangements in support of the key principles in this code.

The Constabulary's arrangements for risk management, internal control and anti-fraud and corruption are reviewed on a cyclical basis through the wider arrangements for assurance of the governance framework.

Senior managers with responsibility for financial systems provide annual management assurances using a CIPFA internal control framework as part of this process. An annual fraud risk assessment is undertaken as part of the accounts closure process by the Constabulary Chief Finance Officer and reviewed by external auditors.

A joint internal audit service is commissioned in conjunction with the Commissioner, which is provided by MIAA. This provides assurance in relation to the Constabulary's internal control environment, arrangements for risk management and governance. The internal audit plan is developed on a risk basis following consultation with stakeholders and covers all areas of operation. The Director of Audit provides an annual overall opinion of the adequacy and effectiveness robustness of the internal control framework.

A Joint Audit Committee operates in line with Chartered Institute of Public Finance and Accountancy Code of Practice and the Home Office Financial Management Code of Practice. In line with the Home Office Code, the Committee fulfils the functions of an Audit Committee for both the Commissioner and the Chief Constable. From April 2023, this role has been expanded to cover similar responsibilities in respect of Cumbria Commissioner Fire and Rescue Authority. As part its terms of reference the committee reviews:

- The Constabulary's key governance documents on a cyclical basis.
- The Constabulary's risk management arrangements.
- Annual reviews of the effectiveness of arrangements for risk, governance and internal control.
- internal and external audit reports and updates on progress in implementing audit recommendations.

The committee undertakes an annual self-assessment to ensure on-going compliance with the CIPFA framework for Police Audit Committees.

Managing Data

The Constabulary has adopted an Information Management Strategy which has the principal objectives of ensuring that information is managed:

- within a framework for identifying, considering and owning information and information risk.
- consistently across the organisation.

- to support policing objectives by providing reliable information at the point of need.
- in compliance with relevant legislation concerning the handling and use of data. For example General Data Protection Regulations. In particular data will only be collected or held for either 'lawful policing purposes' as defined by the Management of Police Information (MOPI) Code of Practice (2005) or to support administrative functions.
- Providing guidance to personnel on the correct use of data, sharing it lawfully and protecting it from compromise.

The Constabulary maintains appropriate physical and digital safeguards to protect data from unauthorised access and misuse. An Information Security Board meets regularly to respond to emerging issues and threats in relation to the management and sharing of data.

The accuracy of police data is critical to the achievement of policing objectives and maintaining public confidence. To ensure that data is managed in an accurate and timely manner, the Constabulary maintains a number of specialist units including:

- a Crime Management Support Unit whose role is to ensure that crimes are recorded in compliance with National Crime Reporting Standards and, incidents in compliance with National Standards of Incident Recording.
- officers and staff in a criminal justice unit whose role is to support the criminal justice process and to ensure the timely and effective progression of criminal cases through the criminal justice system meeting the evidential requirements of both magistrates and crown courts.
- an Information Management Officer and Team who ensure that performance data is collated and reported on a consistent basis.
- a Central Services Department which manages transactional data on behalf of a number of support functions.

Strong public financial management

Arrangements for financial management support the Chief Constable in achieving objectives and delivering strong operational and financial performance. The arrangements for financial management are codified within a suite of financial governance documents, which comply with CIPFA Codes of Practice and ensure that all officers and staff are aware of their responsibilities in this regard.

The governance documents include a scheme of delegation and financial regulations between the Commissioner and Constabulary, which sets out the financial consents and responsibilities for financial management

between the Commissioner and Chief Constable. This ensures that funding provided to the Chief Constable is directed towards the policing strategy and priorities set out in the Police, Fire and Crime Plan.

The Constabulary's budget and medium-term financial position provide a framework for all Constabulary decisions. The Constabulary Chief Finance Officer is a member of the Chief Officer Group ensuring that the financial position and risks are clearly understood and support the operational decision-making process.

The Constabulary and Commissioner have a shared financial services team which provides a full spectrum of financial management services to both organisations including budget planning, budget monitoring, preparation of the statutory financial statements and treasury management. There is financial representation at all decision making and project boards and report templates incorporate the financial implications of proposals.

The management of all Constabulary budgets (including capital projects) are assigned to named budget-holders, who are required to formally accept their responsibilities including any arrangements for sub-delegation. These responsibilities require regular monitoring and reporting of financial information, enabling early identification of variances. Each budget-holder receives support from a designated member of the financial services team.

The financial services team works closely with both operational and support functions to ensure that business planning and financial planning processes, such as workforce planning and the preparation of strategies are fully integrated.

All financial systems and process are subject to risk based cyclical review by internal audit to provide assurance that financial controls are operating effectively, which also forms part of the arrangements reviewed by external audit in forming their conclusions on the financial statements and value for money.

Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability.

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Implementing good practice in transparency

In all communications to the public, the Constabulary seeks to ensure that the content and reporting style are as clear and easily understandable as possible. A number of different communication channels are used to maximise public engagement.

The Constabulary's website, Facebook, Instagram, LinkedIn, X (Twitter) and TikTok accounts aim to provide key information to the public in a readily accessible format.

The Constabulary is committed to open and transparent governance and complies with the Freedom of Information Act 2000. A dedicated function within the Constabulary's Information Management function aims to ensure that requests for information under the Act are responded to promptly, proportionately and accurately. The Constabulary complies with the Government's transparency agenda in respect of publishing details of all expenditure over £500.

Implementing good practices in reporting

The principal means by which the Chief Constable formally reports to the public is through the Commissioner's Annual Report, which incorporates activities, performance and achievements of the Constabulary. The annual report presents outcomes achieved against an agreed framework of targets and measures.

The Constabulary publishes an Annual Governance Statement (AGS) alongside its Statement of Accounts. This document outlines the measures in place to ensure compliance with its Code of Corporate Governance. The AGS also incorporates an action plan of work which will be undertaken in the following financial year to enhance its governance arrangements. The AGS is subject to scrutiny by the Joint Audit Committee prior to publication.

The Constabulary is subject to the Accounts and Audit (England) Regulations 2015 and prepares a set of single entity accounts in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting and is subject to external audit. The Constabulary's financial statements include a narrative statement, which provides an overview of financial and organisational performance in a concise and easily understandable format.

Assurance and effective accountability

Grant Thornton UK LLP are the external auditors appointed to both the Police, Fire and Crime Commissioner for Cumbria and the Chief Constable of Cumbria Constabulary to report key matters arising from the audits of the Commissioner and Chief Constable's financial statements. The external auditors also reach a formal conclusion on whether the Commissioner and Chief Constable have put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources. These are presented in the External Auditor's Annual Report. The external auditor's opinion on the financial statements is presented in the Independent Auditor's Report published in the financial statements. The Joint Audit Committee monitors the implementation of recommendations arising from the audit.

The Constabulary has joint arrangements for internal audit in place in conjunction with the Commissioner. This service is provided by MIAA central to this function is an annual risk-based audit plan, which complies with the Public Sector Internal Audit Standard. The Director of Audit reports to the Joint Audit Committee on their findings, including recommendations for improvements. The Committee monitors the implementation of audit recommendations. Internal Audit makes an annual assessment and reports on the overall internal control environment and arrangements for risk management.

The Constabulary is subject to review by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), who produced themed reviews and an annual overall assessment of Police Efficiency, Effectiveness and Legitimacy (PEEL). HMICFRS reports are reviewed by the Joint Audit Committee. Action plans are developed to respond to HMICFRS recommendations. Where appropriate the Constabulary engages peer reviews of specific activities or functions to provide additional assurance. The Constabulary's Standards, Insight and Performance Command monitor the implementation of recommendations, which are also reported to the Commissioner's Public Accountability Conference and the Joint Audit Committee.

The Community Scrutiny Panel also monitors and reports on specific areas of activity, such as complaints handling and ethical issues.

The Chief Constable of Cumbria Constabulary

Annual Governance Statement 2025/26

INTRODUCTION AND SCOPE OF RESPONSIBILITIES

The Chief Constable of Cumbria Constabulary (the Chief Constable) is responsible for ensuring business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. They are responsible for putting in place proper arrangements for the governance of affairs and facilitating the exercise of functions, which includes arrangements for the management of risk.

The key elements of the system and processes that comprise the Chief Constable's governance arrangements are detailed in this document. The elements are based on the seven core principles of Corporate Governance from the CIPFA/Solace Governance Framework, the standard against which all local government bodies, including police, should assess themselves.

The Chief Constable has approved and adopted a Code of Corporate Governance 'The Code'. The Code gives clarity to the way the Chief Constable governs and sets out the frameworks to support the overall arrangements that are in place for fulfilling the Chief Constable's functions. This Annual Governance Statement explains how the Chief Constable has complied with The Code. It also meets the requirements of regulation 6(1) and 10(1) of the Accounts and Audit (England) Regulations 2015 in relation to the publication of an annual governance statement including an action plan of planned future improvements for governance arrangements, which must accompany the Chief Constable's statement of accounts.

THE REVIEW OF EFFECTIVENESS

The Chief Constable has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of Chief Officers and senior managers within the Constabulary who have responsibility for the development and maintenance of the governance environment. The review comprises:

- A cyclical detailed review of the key documents within the Chief Constable's governance framework e.g. Financial Regulations.
- An overarching review of the governance arrangements in place to support each core principle within the CIPFA Solace guidance.
- A review of what has happened during the past year to evidence how the Code has been complied with, which is articulated in the Annual Governance Statement.
- A review of the effectiveness of the arrangements for internal audit against the Public Sector Internal Audit Standards and the Internal Audit Charter.
- Formal reviews of the role of the Chief Constable's Chief Finance Officer and the Head of Internal Audit (HIA) against the respective CIPFA statements, which demonstrated full compliance.
- A review of the effectiveness of the Joint Audit Committee against CIPFA guidance.

Signed: Signatures removed for the purposes of publication on the website.	Signed: Signatures removed for the purposes of publication on the website.
Darren Martland Chief Constable	**Michelle Bellis** Constabulary Chief Finance Officer
15 June 2026	**15 June 2026**

Core Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.

During 2025/26 the Constabulary continued to take a pro-active approach to communicating and promoting the highest standards of integrity in all elements of its business. Work has continued to embed and develop ethical behaviour based on:

- The Constabulary's Corporate Values
- The College of Policing Code of Ethics
- Preventing the abuse of authority for sexual gain.
- The Constabulary's Anti-Fraud and Corruption Policy and Procedures.

These arrangements are supported by the Director of Legal Services, who is a qualified solicitor and acts as the Chief Constable's 'Monitoring Officer', providing advice to the Constabulary on all legal matters and is consulted on all strategic decisions to ensure that laws are not contravened.

The Constabulary's Professional Standards Department is central to the maintenance of high standards of conduct and behaviour within the Constabulary, and its priorities are shaped by a Strategic Assessment of threats and risks, which reflects the Regional Strategic Threat Assessment.

The People Control Strategy is broken down into four main areas as follows:

- People - employee vulnerability (associations, financial matters, wellbeing), abuse of position for sexual purposes and vetting.
- Areas - security and areas we work
- Standards - disclosure of information / confidentiality and discreditable conduct.
- Systems - misuse of force systems and social media.

Regular internal meetings are held to deliver these priorities, based on a framework of:

<u>Pursue</u>

- Intelligence development relating to officers and staff behaviour towards vulnerable members of the community.
- Creation of operational packages for adoption by Anti-Corruption Unit (ACU) relating to the four priority areas.
- Implementation of with-cause drug testing of officers in response to intelligence

Prevent

- Integrity interviews with officers or staff where concerns are raised relating to behaviour that does not meet the threshold for misconduct.
- Force Reputational Panels in response to develop intelligence identifying vulnerable associations.
- Interdepartmental 'People Intelligence Meetings' to share information and mitigate emerging risks.
- Review and collation of force policy linked to corruption

Prepare

- Training, advice, engagement and guidance provided to HQ and local based courses on priorities linked to standards of professional behaviour.
- Attendance and input at Digital Policing Board to futureproof new ICT systems and force software systems.

Protect

- Meetings held with the Business Improvement Unit to seek improvement in terms of officers' use and deployment of Body Worn Video (BWV).
- Engaging with partners regarding Abuse of Position for a Sexual Purpose/Sexual Harassment and highlighting the reporting mechanisms relating to employee behaviour should they have concerns.

The Professional Standards Department operate a preventative approach designed to ensure all officers and staff are aware of their responsibilities and potential consequences if their conduct falls below required professional standards. This includes the issue of a quarterly newsletter (The Standard), which provides guidance on matters of integrity and reports the issues raised and learning from misconduct hearings. During 2025/26 the quarterly issues have covered the following topics:

- Vetting, change of circumstances
- Learning from complaints and misconduct hearings:
    - Key jamming
    - Effective communication to reduce need for use of force
    - Data protection
    - Police perpetrated domestic abuse
- Use of Body Worn Video
- Reflective Practice
- PSD Passport – bite sized guidance
- Counter Corruption Intelligence
- Updated IOPC Guidance for Police Witnesses
- The Role of Welfare Officer

The Professional Standards Department have delivered a bespoke input to all Sergeants, Inspectors and staff equivalents as part of their leadership training. This preventative approach is further underpinned through the use of a Prevent and Diversion Officer. The role promotes an organisational culture of reflection, improvement and learning.

The key areas of vulnerability remain as:

- Abuse of Position for a sexual purpose/ Sexual misconduct (APSP)
- Disclosure of Information
- Neighbour/ Associate Issues
- Drugs misuse.

APSP also includes additional national requirements associated with Violence Against Woman and Girls.

The force has a whistleblowing policy and procedure and a well-publicised anonymous reporting system, featured on the homepage of the intranet.

In relation to public complaints, the Constabulary remains committed to delivering effective customer service. The Constabulary have been preparing for the transition to 'Model 2' in conjunction with the OPFCC. From 5th May 2026, all public complaints suitable for 'service recovery' will be handled by the OPFCC. There are daily management meetings between the OPFCC and PSD to ensure that complaints that require investigation transfer. There are monthly joint performance meetings to monitor performance during this transition. Complaints can also be dealt with "there and then" by local management but are still logged to ensure compliance with reporting requirements.

The Constabulary has a digitalised solution, to manage the Reflective Practice Review Process (RPRP). This follows recommendations for improvement from an internal audit of RPRP in late 2020/21. A key functionality of this system enables the abstraction of individual and organisational learning which links in with the role of the Prevent and Diversion Officer.

The Constabulary demonstrates a progressive attitude towards learning / mistakes. A key element of any PSD investigation is to highlight any actions which could prevent similar mistakes being repeated. To this end, following every investigation the lead officer, with the assistance of the Prevent and Diversion Officer, carries out a rigorous assessment to determine key actions and lessons learned, with wider Force wide learning, examples of possible actions are:

- Mistakes/sub-optimal conduct – Practice Requires Improvement (PRI), via RPRP.
- Systemic breakdown – change in policy/ reminder to all staff via a The Standard newsletter.
- Serious Misconduct (defined as misconduct that would justify a Written Warning or above) - Official misconduct proceedings.

In the interests of openness and transparency, police officer gross misconduct hearings are held in public. Eight public hearings took place in 2025/26, as a result of which eight former officers would have been dismissed if still serving. All police officer hearings were presided over by a chief officer or legally qualified chair. The outcomes of misconduct hearings are publicised on the Constabulary website in accordance with the Police (Conduct) Regulations 2020.

The Community Scrutiny Panel continue to provide independent oversight for the OPFCC and Constabulary in relation to standards, ethics and integrity. The Panel also reviews `Quality of Service and Policing Issues' raised by members of the public including public complaints, internal grievances, police misconduct and staff misconduct cases. The Panel's work is reported to the Commissioner's Public Accountability Conference to improve transparency and support public scrutiny. Whilst the Panel's conclusions provide assurance regarding high standards of ethics and integrity, where applicable, recommendations to enhance or improve the level of service provided by the Constabulary have been made.

During 2025/26 the Constabulary launched its new Modular Leadership training programme for police staff leaders, Sergeants, Inspectors and above. The modules included some mandatory modules and others which were discretionary. Within the mandatory modules there was one delivered by PSD on 'Ethical Leadership and Integrity'.

Core Principle B: Ensuring openness and comprehensive stakeholder engagement.

Openness

To support transparency and ensure that the Chief Constable's vision is clearly communicated, the Chief Officer Group continue to hold strategy days for senior management and online virtual, and face to face road shows across the county, for all officers and staff. The Chief Constable also hosts a monthly webinar in which he updates the force on progress against the Constabulary's priorities and 4Cs strategy. This has been supported by a range of communications media across the force. The Constabulary continues to use and develop Viva Engage, which is an internal social media platform to increase the potential and effectiveness of internal engagement. The platform enables interactions across the whole organisation - such as channels and a mechanism to provide feedback and questions to senior management - Ask the Force and One Change. There are channels for wellbeing support, staff support groups, staff notice board and specialist interest groups, which cover a wide range of areas such as specific projects, such as roll-out of new technology or change in processes. The force proactively use Stream – an internal video channel to support communications, these are used for a range of things such as the Chief Constable's VLOG, weekly local management briefings, briefings for specific operations and events such as Appleby Fair as well as to support campaigns, learning and development across the force.

Engaging Effectively with Institutional Stakeholders

The Constabulary works closely with the OFPCC through formal mechanisms (such as Public Accountability Conferences and Executive Board Police meetings) and informally through one to one meetings with senior staff from both organisations.

The Constabulary continues to work with partners, both at a strategic and tactical level, as this can deliver a more effective policing service to the public and meet the aims of the Commissioner's Police, Fire and Crime Plan. Examples include:

- the Local Resilience Forum (major incident planning)
- the Cumbria Road Safety Partnership
- the Safer Cumbria Board
- the Cumbria Safeguarding Children's Partnership (CSCP)

- Community Safety Partnerships (CSP), there are now 2 CSPs Cumberland CSP and Westmorland & Furness CSP
- The Cumbria Addictions Board (countering alcohol and drug abuse)
- Work with the Lake District National Park Authority and other district and county partners to support visitor management within the county
- Further development of links with criminal justice and mental health agencies and other blue-light partners. This now includes the Right Care Right Person initiative around mental health.
- Local Focus Hubs in each area, where the Constabulary works closely with a range of local agencies to prevent and solve problems at the earliest opportunity. These are ongoing but now sit under the two new CSPs.
- Scoping collaboration with Cumbria Fire and Rescue Service.

In accordance with the Joint Financial Regulations, arrangements are in place to ensure that for significant partnerships and joint working relationships there is appropriate governance including, a legal power to engage, appropriate approval by the Chief Constable and Commissioner, clear objectives, documentation of financial and other resource commitments and risk assessment.

Engaging stakeholders effectively, including community and service users

The Constabulary has a Community Engagement and Consultation Strategy, which co-ordinates all on-going consultation activities and is refreshed on an annual basis to understand the needs of our communities. Throughout the year the Constabulary consulted with the public to understand their policing priorities, how confident they felt, how they would like to be engaged with, and their areas of concern. These informed the development of the Constabulary's and Commissioner's plans to tackle crime and anti-social behaviour.

The effectiveness of the Constabulary's approach has been recognised through the most recent Crime Survey for England and Wales where the force was placed at the top of the national rankings in most key measures of public confidence - including reliability, understanding local concerns, and overall confidence in policing.

The Constabulary has a well embedded and effective media and communications approach which establishes clear channels of communication with all sections of the community.

Newsletters and alerts are effective communication tools to keep people informed and updated in our communities. The current number of subscribers to our newsletter and alert service stands at just over

46,000 subscribers which relates to more than 121,000 subscriptions to our selection of newsletters and alerts.

The Constabulary has a range of regular newsletters targeting specific themes or local communities. Themes include rural crime, fraud, and recruitment.

Media and Communications team work with Neighbourhood policing teams to provide monthly updates to subscribers on what they are doing to tackle crime and ASB in their area, provide the latest advice and information, as well as the latest performance statistics.

The Constabulary's digital presence has grown, and across social media the force has more than 471,000 followers. The force has several central social media accounts (Facebook, X, Instagram LinkedIn, YouTube and TikTok), managed by the force's Media & Communications department. Neighbourhood Policing Teams and other specialist teams (such as Roads Policing Unit and the Dogs Section) have their own selected social media accounts, supported by Media & Communications.

Whilst the recommended channels to report crime online are via the website (Single Online Home), the force can respond to urgent crimes reported via direct message on social media. This is managed by our Digital Desk, which is monitored by the Command and Control Room out of hours and the Constabulary's Media and Communications department during office hours.

Engagement with the public is pivotal to the work of neighbourhood policing teams. This is achieved through Community Engagement Plans, which detail contact with all stakeholders particularly those that are under-represented communities or with protected characteristics. The Community Engagement Strategy, and supporting toolkit, includes our key principles of consultation and engagement, which are:

- Officers, staff, and volunteers being responsible for and having a targeted, visible presence in neighbourhoods.
- A clearly defined and transparent purpose for engagement activities.
- Regular formal and informal contact with communities.
- Working with partners, such as sharing opportunities for engagement.
- Making information available about local crime and policing issues to communities.
- Engagement that recognises and is tailored to the needs and challenges of different communities.
- Using engagement to identify local priorities and inform problem-solving.

- Officers, staff, and volunteers providing feedback and being accountable to communities.
- Officers, staff, and volunteers supporting communities, where appropriate, to be more active in the policing of their local areas.
- Promote proactive work via their respective local social media account and respond to concerns raised by the public.
- Officers, staff, and volunteers working closely with the Constabulary's Media and Communications department to engage with members of the media and the public to highlight work conducted to tackle local issues.
- Specific types of engagement are set out in our minimum standards of engagement.
- Senior leaders will ensure support for officers in attendance at suitable training or CPD activities.

The Constabulary has a Diversity, Equality and Inclusion Strategy, which seeks to support the workforce and to work with partners and the community to provide an effective policing service for a diverse community. There are a number of ways that we can engage with communities including:

- Encouragement for Neighbourhood Policing Teams to engage with local businesses from diverse backgrounds, especially around significant dates e.g. Chinese New Year
- On-line events to promote inclusion for recruitment, women in policing, positive action, LGBTQ, Disability.
- On-line events to highlight areas of concern e.g. Domestic Violence
- Advertising significant dates via social media and in local communities
- Engaging with different Community Groups e.g. Anti-Racist Cumbria, Multicultural Cumbria etc and encouraging them to work with us
- Increasing the Diversity of the Strategic Independent Advisory Group
- Supporting the delivery of the Race Action Plan, including training to all senior leaders from Anti-Racist Cumbria.

The Constabulary has also been active in trying to promote diversity in the recruitment of officers and staff and to provide support for existing employees from diverse backgrounds. Specific actions have included:

- Coordinating Positive Action resources and activity to support the forces commitment to attract, recruit and retain staff and officers from under- represented groups to be reflective of the community we serve.

- Recruitment events are held across the county, and through various mediums (I.E at educational establishments, at stations, online) to offering accessibility to different demographics and wider audiences.
- Representation of officers from ethnic minority backgrounds has increased to 4.33% aligning with the community we serve, where the latest County Census reports an ethnic minority population of 4%.

- The Inclusion Hub is a central repository that staff can access for support with wellbeing or various protected characteristics. The Hub has information files and signposting to available internal and external support services. or to seek help and information from any of staff support groups and information. This includes officers who can provide lived experience advice.
- Cumbria remains one of the most representative constabularies in the UK for women, with women officers comprising 44% of the policing workforce.
- In the 2024 HMICFRS PEEL inspection, the constabulary were graded OUTSTANDING at building, supporting and protecting the workforce.
- The Gender pay gap data is annually reported and published on the Constabulary's website here.
- An Equality report is annually reported and published on the Constabulary's website here, including the Constabulary's Equality objectives and steps taken to meet them.
- The Constabulary is committed to advancing equality within our workforce and within the community we serve. As part of our legislative requirements to comply with the Equality Act 2010, we undertake Equality Impact Assessments on relevant Policies, Procedures, Strategies and activity.
- The Constabulary uses Community Impact Assessments to identify issues that may affect a community's confidence in the ability of the police to respond effectively to their needs, thereby enhancing the police response, particularly after major incidents.

Internally, frequent bulletins from the Chief Constable, Deputy Chief Constable and Assistant Chief Constable(s) have communicated important messages to the workforce via a variety of methods including face to face briefings, online events, blogs, vlogs, email, newsletters and the intranet and viva engage. This includes key information on standards and performance, wellbeing, new legislation, our policing approach, practical advice and guidance on changes to working practices, advice and guidance to keep safe, and our role to help to achieve the Chief's vision to provide an excellent policing service.

Core Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits.

Defining Outcomes

For 2025/26, the Chief Constable updated the strategic direction for the Constabulary, which is 'To provide the best possible service for the people who need us' based on the core operational objectives, known as the 4C'S, of:

- Care for colleagues
- Compassion for victims
- Community focus
- Contempt for criminality

The Commissioner approved these key objectives and incorporated them into the Police, Fire & Crime Plan to complement its aims.

The Plan on a Page shows how everyone in the organisation contributes to the overall aim of providing the best possible service for the people who need us to Keep Cumbria Safe and improves knowledge and understanding pay by linking strategic objectives to operational and business daily activity on the ground and maintaining performance and re-enforcing our values.

Sustainable economic, social and environmental benefits

During 2025/26, work continued to deliver the Chief Constable's Vision which complements the Constabulary's priorities, builds on achievements to date and provides direction to transform policing to meet the challenges of delivering an effective service for communities.

During 2025/26 the Commissioner incorporated the Constabulary's budget proposals into his 2026/27 budget in the context of a medium term financial forecast (MTFF) covering five years to 2030/31.

The 2026/27 policing grant settlement included additional grant to cover pay inflation, maintenance of officers recruited through the uplift programme, additional funding in relation to the Neighbourhood Policing Guarantee and also provided Commissioners with a degree of flexibility to levy increased council

tax. Following a public consultation exercise, the Commissioner approved the 2026/27 budget in February 2026 based on a council tax increase of £14.94 for a band D property (4.61%). The funding provided to the Constabulary will allow existing services to be maintained and will see increased resources directed to Neighbourhood Policing Teams. The funding provided, as part of the Neighbourhood Policing Guarantee, seeks to ensure nationally an additional 13,000 police resources allocated to Neighbourhood policing teams over the life of this parliament. In 2025/26 this has achieved 3,000 resources nationally (40 in Cumbria) and in 2026/27 a further 1,750 (15 for Cumbria) resources is being supported.

The budget settlement for 2026/27 was again provided on a one-year basis, this contrasts with the expectation, in summer 2025, that a 3 year settlement as part of Comprehensive Spending Review (covering 2026/27 to 2028/29), would be provided. The lack of a multi-year financial settlement makes planning for the medium term more difficult. The budget for 2026/27 has been balanced, however savings will be required in future. Work continues as part of the Futures Programme to identify savings to budget the budget gap.

During 2025/26, existing strategies in relation to people, DDAT, fleet and procurement have been progressed and reported to the Commissioner.

A critical priority for the Data, Digital and Technology (DDAT) Command in 2025/26 continues to be the continued development of the digital infrastructure, supporting our staff and enhancing efficient and effective delivery of operational capabilities, particularly around speeds and access to quality data. We have continued to enhance mobility options for all frontline officers and staff through continued investment, and this has included enhancements to Bodycam, vehicle and Custody Cameras and Axon products, delivering further efficiency, productivity, and improved community safety. This has been done alongside further improvements to the constabulary CCTV, including further proactive improvements. Work has continued to enhance our mobility through the expansion of our Wider Area Network (WAN), which has improved connectivity and speed across the wider constabulary estate, this programme will conclude in summer 2026.

A wide range of digital projects have continued and delivered during 2025/26 including the further development of our Command-and-Control System, through DCS, LEDs and the CCTV system. We have delivered Cellbrite which brings significant improvements to our Digital forensics services, an estates management system, improving efficiencies. We continue to improve our infrastructure with new data switches and enhance our mobility by refreshing laptop and mobile phones through our capital

programme, for our staff on neighbourhoods and on our frontline. We have also rolled out a full printer replacement delivering improved efficiency and service across the estate.

The Constabulary continues to work in partnership with Mark 43 to develop a replacement for the current records management, property, and case and custody systems, which will allow for information to seamlessly flow from one module to another, whereas these were previously disparate systems. Mark43 also provides efficiencies by reducing double keying for officers and staff. Police Digital Service and the Home Office are supporting this programme. The programme is highly innovative and ambitious and is split into three phases. In March 2024, the Constabulary went live with the Phase one, Community Safety Platform – which includes Briefing and Tasking, Intelligence, Crime, Investigations, Missing Person, and property amongst other modules. This included the migration of the full data from Red Sigma. The force and Mark 43 have continued to deliver improvements to the community safety product including Investigations, draft reports, Missing person improvements to reviews, ethnicity recording, supplementary reports, with a number of others still to come. The team has continued to deliver support to frontline colleagues, in improving the user experience, and provides excellent communication and response to feedback. All improving and supporting frontline delivery of services in keeping Cumbria safe. The force has now moved into the Phase 2 of the programme, which is Case and Custody, which will be expected to deliver in 2027. The force is working closely and collaborating with Greater Manchester Police in developing this phase, who are also now delivering the Mark 43 product.

We continue to work on and support National programmes including Single online Home Crash, (Firearms RPA) and LEDs which we have embedded during this year as early adopters and pathfinders. We have led the regional Chronicle upgrade to the cloud.

The Constabulary continues to look for opportunities to collaborate and has worked closely with the OPFCC and Cumbria Fire and rescue service in exploring opportunities around DDAT services.

Information Management - Strategic priorities included information rights statutory compliance, enabling project and business as usual delivery, maximising opportunities for efficiency and improvement and the protection of data assets against harm including risk mitigation/control measures. We are implementing a case management transformation which will complete in 2026. The force also achieved another Outstanding grade from the DBS Standards and Compliance Unit for the quality of applications.

Recognising that digital, data and technology is central to all aspects of Policing, the Constabulary continues to develop a Digital Leadership Programme which has been delivered to all managers and supervisors across the organisation with the aim of ensuring that the benefits offered by technology are recognised and embedded within working practice. This programme is being developed in partnership with the College of Policing and Police Digital Service nationally and shared with other forces.

The fleet capital programme continues to evolve in line with force requirements, with targeted improvements to procurement, conversion and the wider supply chain. To address ongoing pressures, the Head of Fleet and Service Operations has expanded the provider base, onboarding additional converters and manufacturers to increase flexibility, improve delivery timelines and enhance platform capability. Specialist conversions for units such as Roads Crime Team and SOCU remain delivered in-house to protect niche operational needs. The rollout of telematics is now delivering measurable benefits, enabling proactive fleet management, improved utilisation oversight and valuable insights for functions including Driving Standards and PSD. A detailed fleet review, supported by telematics data, has informed an updated capital programme that identifies opportunities for optimisation and cost avoidance. These changes will strengthen fleet performance and ensure sustainable, value-driven provision for the organisation over the coming years.

The People Strategy has been written for the period 2022 -2025. Significant effort within the HR Department has continued to recruit and maintain the Constabulary's additional officers as part of Operation Uplift. Whilst the national Operational Uplift requirements ceased on 31st March 2026, work continues to retain the additional officers from the programme. The Constabulary continue to work to a headcount figure of maintaining this number of 1,393 (1,359 FTE). Recruitment of staff, including PCSOs and Command and Control room operators continue. Recruitment and retention of police officers continue to be monitored internally as part of workforce development and planning. Work continues in relation to Positive Action to increase representation within the force, this has resulted in an increase in diversity, including ethnicity.

Retention Measures involving "Stay Conversations", Targeted Variable Payments, a new Exit Interview format and improved metrics to measure attrition in a more detailed manner. Internal analysis continues to understand Constabulary 'exit' data alongside national attrition data to inform retention plans.

Work continues to improve the accuracy of workforce establishment data, in order to assist in future aspirations around strategic workforce planning. This has involved the re-purposing of the workforce

governance structure and processes. Change management, absence, grievance management and dynamic development of all HR policies also remain a priority for the department.

HR continues to be involved to ensure the establishment is accurate and up to date including:

- Regular review of HR Processes and systems m with regular updates to ensure continuous improvement.
- Review of the HR process Bronze and weekly Force Resourcing Meeting. This includes scrutiny of all moves and vacancies at a Chief Officer level. This is a much more rigorous and accountable process, resulting in increased demand for the HR Department, but ensures a more efficient and effective workforce plan is in place to improve service delivery.

Development of a Strategic Workforce Plan.

- There continues to be a high volume of performance and capability processes for student officers. HR work closely with management to ensure full support is provided and the policy is adhered to.
- Leadership development is a priority for the force and HR are involved with developing a Leadership approach, linking into the wider College of Policing Leadership program.
- Policies continue to be regularly reviewed and updated through force governance structures.
- Pay Progression Standards for officers is now fully implemented.
- Cumbria now host the Regional Chronicle Collaboration, a software system facilitating the tracking, audit, and competence verification of operational policing skills and professional development.
- Pension remedy work continues.
- The creation of a Grievance Panel to support the allocation and resolution of grievance submission and ensure fair and consistent management.
- Embedding of Fair Passport to support wellbeing, with the creation of a Fair Passport Policy and supervisor training in their application.
- The Constabulary achieved Disability Confident Leaders status and work continues to maintain this.
- The Constabulary has been awarded the Silver Armed Forces Covenant award.
- Implementation of Targeted Variable Payments for officers in OS and WAF.
- Established Pay Panel process to ensure fairness and a consistent approach
- Transfer to the national Police Staff Terms & Conditions.
- The Constabulary have implemented the full national recruitment process for Officers, PCSOs and SCs. The Constabulary are also one of the pilot forces for Home Visits.

Occupational Health has continued to play a significant role in maintaining the health and wellbeing of officers and staff. Key activities have included:

- Following successful completion of OH Foundation Standards, the Occupational Health Team is now focussed on completion of the Enhanced Standards and the commitment to translate this across to the industry wide SEQOHS Standards.
- Cumbria Constabulary has continued to use the Better Health at Work Awards as a gauge of the quality of the support services it provides to its staff. This is an assessment across a range of wellbeing areas. Since our last PEEL inspection, the Constabulary has been successful in achieving the Gold Award.
- Occupational Health continues to provide input in training of recruits, leadership courses, specialist roles e.g., AFO, Dispatch, CID. Additional bespoke stress and resilience training in support of the Force Futures Plan has been developed and delivery is underway.
- The Wiser Mind programme has been adapted to provide input into response officer development days; focussing on practical techniques to process trauma and build resilience. This is backed up with fortnightly drop in practice sessions, available to all officers and staff. The drop in sessions are being revised to offer specific techniques for maintaining resilience through change.
- A Trauma Informed Supervision Training Programme has been implemented with the support of Dr Noreen Tehrani; this aims to equip crime supervisors to have effective 1:1 and group sessions with their staff so they can successfully demobilise, diffuse, identify red flags and develop skills to mitigate accumulative trauma impact whilst cases are ongoing using an evidence-based model.
- Financial well-being processes are in place with emergency financial assistance loans introduced in 2023/24.
- During 2025/26 the Occupational Health team won the National Police Wellbeing Service award for Occupational Health.
- During 2025/26 under Operation Momentum, the Constabulary is progressing a number of initiatives to improve the working environment and the health and wellbeing of the workforce.

Core Principle D: Determining the interventions necessary to optimise the achievement of intended outcomes.

Planning Interventions

The Chief Officer Group is the Constabulary's strategic decision making forum. The Chief Officer Team meet twice weekly to review progress against plans, resolve emerging issue, carry out strategic planning activity and review force performance measures. All decisions support delivery of the Chief Constable's vision and requirement to deliver the objectives contained in the Police, Fire and Crime Plan. Actions and decisions are recorded, and the Chief Constable is held to account by the Police, Fire and Crime Commissioner (PFCC) for the delivery of Police, Fire and Crime Plan priorities and objectives. To improve communication and transparency all COG decisions are published on a decision log, which is made available to key stakeholders. The Chief Constable also attends the budget setting meeting of the Police, Fire and Crime Panel to provide context to Commissioner's precept proposal.

The Chief Officer Group is supported by several other boards, which are aligned to the Chief's vision, this includes a Strategic Management Board, Workforce Board, Strategic Change Board, and the Strategic Performance Board which is responsible for scrutiny and performance management. All have terms of reference.

Determining Interventions & Optimising Outcomes

Performance for all crime types is reported to Chief Officer Group on a weekly basis and is monitored through the Strategic Performance Board (at the strategic level), and through Local Accountability Meetings held within Commands. Key actions are recorded and tracked, and key messaging is agreed within the Strategic Performance Board which helps focus and prioritise local activity to improve performance. This messaging is delivered through the performance meeting structure, and within briefings as part of our visible leadership strategy.

The PFCC Public Accountability Conference receives a twice-yearly detailed presentation around the Constabulary Performance against a set of local and national measures. Other thematic reports in 2025/26 have focused on the Constabulary's response to;

- RASSO Performance
- How Accessible is the Constabulary
- Cyber Crime
- Culture

- HMICFRS Peel Inspection 2023-2025 Areas for Improvement Update
- Neighbourhood Policing Guarantee
- Organised Crime Groups.

In the operational environment, on a monthly basis, senior police officers carry out a full assessment of operational risk, harm and threat to communities and an assessment of performance changes and their root causes. This encompasses consideration of vulnerable people, repeat offenders, vulnerable missing from home, significant domestic abuse, prison issues, organised crime groups, threats to life, crime and anti-social behaviour trends. Action has been taken and resources tasked to deal with the operational issues raised.

Officers in each BCU hold a Daily Management Meeting which identifies and prioritises the threat, risk, and harm associated with reported crimes, incidents, and intelligence within the previous 24 hours, and allocates resource to mitigate those threats accordingly. A supporting force-wide Pacesetter meeting, chaired by a Chief Officer, ensures that resources are directed to meet strategic priorities across the county, and some key performance measures are monitored.

As part of the Constabulary's work on managing demand, the principles of THRIVESC (threat, harm, risk, investigative opportunity, vulnerability, engagement, safeguarding, and ethical crime recording) are now well embedded within the communications room when grading calls for service. Acting within the framework of the National Decision Making Model, this informs decisions as to:

- Whether to deploy officers to incidents.
- The types of officers to deploy, including specialist resources.
- A proportionate, reasonable and effective response.
- Whether to resolve the call in the control room at the first point of contact.
- Refer to partner agencies.

The Constabulary has continued to improve its standards of investigation through the development and implementation of our Investigative Principles work. This provides a clear framework which defines our required minimum standards for all investigations at every stage, and compliance against which is tracked and monitored through the performance and governance arrangements.

Core Principle E: Developing entity's capacity including the capability of its leadership and the individuals within it.

Developing the Entity's capacity & leadership

The key functions and roles of the Chief Constable and the Police, Fire and Crime Commissioner are set out in the Police Reform and Social Responsibility Act 2011 (PRSRA) and the Policing Protocol Order 2011 (PPO). The Chief Constable's statutory responsibilities for maintaining the King's Peace are set out in various Police Acts. Both the Chief Constable and Commissioner are statutorily required to employ a Chief Finance Officer.

The Constabulary has used HMICFRS Value for Money profiles and Police Objective Analysis to inform its Futures Programme and applied zero based budgeting, with robust financial challenge to budget holders, to secure maximum value from the resources available. Although there are difficulties in ensuring true comparisons benchmarking data is used to challenge and inform decision making.

A review is underway by the Business Change function to assess the effectiveness of the wider working arrangements across the organisation, with a particular focus on the Resourcing Unit and the policies and processes that underpin resource management. The goal is to identify opportunities for improvement and ensure optimal resource allocation in a way that balances the need to improve productivity alongside colleagues' well-being and work-life balance. The review was in response to direct feedback received by leaders from officers and staff during visibility briefings and patrols, which has highlighted challenges and inconsistency relating to:

- Force resourcing,
- Force structure,
- Crown duties system,
- RSLs,
- Flexible working arrangements,
- Restricted and recuperative duties,
- Market supplements and honorariums,
- Annual leave restrictions,
- Abstractions – training/operations,
- Overtime,
- Shift Patterns,
- Travel, accommodation and expense allowances.

Developing the Capability of Individuals within the entity

The Constabulary's annual training plan for mandatory training delivered by the L&D department is developed each year for finalisation by March in conjunction with operational leadership teams and training leads. The approach was expanded in 2024/25 to include undertaking an operational skills audit and a training needs analysis within crime command with a view to further implementing this within the uniformed sections of the BCU's. The learning panel also allows for the development and dissemination of new mandated training for both force wide and niche audience through a variety of methods, including development days and e-learning. Flexibility in the training plan is key to meet unexpected or new training demands. Planning has now been extended where possible to an 18-month timeframe. In 2026 however, this process is under further review following an L&D review and internal audit; the aspiration through this review is for a 3 year training plan and more streamlined link between Resource Co-Ordination, Training and the Chronicle Team. This would include improved deferment processes, monitoring non-attendance, expired qualification and unfulfilled courses.

Development for leaders across all ranks and grades is delivered through a combination of classroom based training events, ongoing CPD and stand-alone workshops. It is recognised that leadership is not confined by rank or role and the development of leadership skills in an ongoing process.

L&D run a two-week development programme designed specifically for new and acting Sergeants with a focus on operational leadership and leading people, running three times each year. There is also a one-week development programme for new and acting Inspectors exploring operational leadership and people leadership, running twice each year. Officers are eligible to attend the relevant programme as soon as they become eligible for an acting role on passing the NPPF Sgts Exam. All delegates leave the programme with a development plan to apply their new skills in a practical setting.

Staff leaders also now have a bespoke course consisting of three two-day modules spread over a three month period. Between each module, delegates complete reflection and development tasks. A mentoring programme is also available. A range of experienced officers and staff across the organisations have volunteered their time to assist anyone who would like to work with a mentor on particular skills or areas.

L&D run an annual leadership conference online which is open to all officers and staff. The conference is recorded and available via the L&D SharePoint pages for anyone not able to attend on the day. A lending library stocked with the latest leadership and management books and other resources for use by course delegates and others.

During 2025/26 the Constabulary launched its new Modular Leadership training programme for police staff leaders, Sergeants, Inspectors and above. The modules included some mandatory modules and others which were discretionary. Within the mandatory modules the following people relates modules were delivered:

- Leadership, Force Development and Direction Setting
- Performance Management of Teams
- Ethical Leadership and Integrity
- Sickness, Performance and Wellbeing Support
- Police Race Action Plan – Inclusive Workforce
- Wellbeing Support

Leadership and Development opportunities are communicated via L&D SharePoint pages and the Development Hub Yammer community.

The Constabulary is a Supporting Provider for Apprenticeships and has successfully been retained on the Register of Apprenticeship training Providers by the ESFA. As a supporting provider the Constabulary is able to recoup some of the apprenticeship levy paid to the government by working in collaboration to deliver the PCDA apprenticeship programme to initial entry Police Officers.

The Constabulary continues to deliver the Police Constable Entry Routes (PCER) Initial Entry Police Officer Training which includes the Police Constable Degree Apprenticeship (PCDA) in collaboration with the University of Central Lancashire (UCLan). Alongside the existing Police Constable Degree Apprenticeship (PCDA) the Constabulary now recruits to and delivers the Police Constable Entry Programme (PCEP) and more recently the DCEP Detective Constable Entry Programme. The Constabulary continue to offer the Professional Policing Degree Programme (PPD) entry route, which recruited a small number of Officers who had previously completed the Degree in Professional Policing.

The Tutor Constables Initial Development programme, which was reviewed in 2024/25 to support the progression of tutors through the programme and qualification, remains a modular design which includes both direct teaching and workplace coaching, to support engagement and development, delivery is now undertaken out in area. This includes the provision of all tutors becoming A1 assessors which is a force skills gap.

The Constabulary operates an individual Performance Management Review (PDR) process focussed on three key themes:

- Performance
- Well-being
- Professional Continuous Improvement

The PDR system continues to be seen as a high priority and compliance levels are subject to detailed monitoring.

Core Principle F: Managing risks and performance through robust internal control and strong public financial management.

Managing risk

The risk management policy stresses that it is the responsibility of all officers and staff to identify and manage risk. This is supported by a horizon scanning exercise, which is conducted monthly, and circulated to key individuals within the Constabulary to help identify other potential risks.

Risk management is a standing agenda item on all Constabulary boards, including programme and project management boards. Mitigating actions are identified and tracked to ensure that risks are minimised. Key strategic risks are managed by Chief Officers.

During 2025/26 an emerging risk has been added to the Strategic Risk Register during the year, in relation to:

Telecoms SPOC – risk that we are unable to service demand for call data requests including urgent requests. Breach working time regulations. Fail to comply with national standards;

During the same period, no strategic risks were removed from the risk register.

Policy management through the constabulary's policy library continues to be governed through the Operations Board where updates are provided to ensure compliance is achieved against statutory requirements (e.g. the necessity for every policy to possess and a completed Equality Impact Assessment and Data Protection Impact Assessment) and timely reviews are completed and remain aligned to both national and force level changes in operational practice and standards.

All new policies, or significant reform to existing policies are formally ratified by the Chief Constable in the Strategic Management Board. A progress report is also provided to this forum which indicates to what extent existing policies are being effectively managed.

Managing performance

Cumbria constabulary implemented a performance management framework to measure, monitor and manage all elements of the force's response to criminality. This includes Key Performance Indicators (KPI's) that were introduced October 2023, which are renewed on an annual basis and are aligned to national and local policing priorities. The KPI's consider Cumbria's Most Similar Force Group performance, national targets, relativity and forecasting to ensure the force set achievable targets. Performance against the KPIs is governed across a number of strategic performance meetings. Each KPI has a lower and upper range, with the upper range designed to be a 'stretch' target. Outcomes for victims are core measures within the framework and are monitored on a monthly basis with assessments provided at strategic performance meetings on whether the force is achieving its lower and upper KPI targets. KPI's for the new financial year are currently being ratified but will include:

- Residential Burglary of a Home
- Domestic Abuse
- Stalking
- Hate Crime
- Rape
- Other Sexual Offences
- Robbery
- All crime
- Victim Based Crime
- Vehicle Crime

The Standards Insight and Performance command has designed a programme of work known as the "Futures Programme" in order to ensure the Constabulary improves performance, drives out inefficiencies, improves processes and services, generates income and delivers the financial savings targets. The programme of work will focuses on five key objectives:

- Understanding Demand
- Driving efficiencies
- Savings opportunities
- Income generation
- Investment in future

The Futures Programme commissioned 7 projects plus a number of technology led projects and initiatives for the financial year 2025/26 which each had an allocated Chief Officer Sponsor and senior leaders as Project Lead. They will be supported through the change management and change governance procedures by the Business Change Team, who are responsible for directing the projects through the project timeline, implementation, and evaluation.

The Futures Programme will ensure we provide maximum value for public money, while improving our services to the communities of Cumbria.

The Force Management Statement (FMS) for 2026 has now been completed and submitted to HMICFRS. The FMS is the forces assessment of its current demand the demand it expects to face in the foreseeable future with particular focus on the performance, condition, composition, capacity, capability, wellbeing, serviceability and security of supply of the force's workforce and other assets, and the extent to which current force assets will be able to meet expected future demand.

Internally, the process for completing the FMS has now changed to a quarterly process. This enabled demand across all areas of business are reviewed more regularly, to identify any emerging risks around capacity or opportunities for efficiencies.

The areas reporting the highest demand were reported to the DCC for consideration for the Futures Programme.

In response to the force priorities and feedback from HMICFRS, a revised programme of audit activity is now underway by the Business Improvement Unit. This includes an evaluation of the victims journey, Principles of Investigation and VAWG.

Robust internal control

The Constabulary maintains robust internal controls systems. Assurance with regard to internal controls is provided by:

- A risk based internal audit plan. Overall, 33% (3/9) of audits completed in 2025/26, including all those relating to finance, were graded as providing substantial assurance, the remaining 67% (6/9) provided moderate assurance. Robust management action plans have been put in place to address all internal audit recommendations, these action plans are now tracked through the relevant governance board on a monthly basis.

- The Head of Internal Audit's overall opinion was that ***'the Office of the Police, Fire and Crime Commissioner for Cumbria and Cumbria Constabulary provides moderate assurance, that there is an adequate system of internal control, however, in some areas weakness in design and/or inconsistent application of controls puts the achievements of some of the organisation's objectives at risk'***.
- Action plans to respond to recommendations, which are monitored through the Constabulary's governance board structure and which are reported through Joint Audit Committee.
- A Joint Audit Committee, which is self-assessed against CIPFA guidance, and is judged as being highly effective in its role.
- The OPFCC and Constabulary have consistently achieved an unqualified (clean) external audit opinion on the financial statements. The auditors have noted that the accounts were prepared to a high standard and are supported by clear and comprehensive working papers.

Managing Data

The Digital Data and Technology Strategy has been revised, to include the management of data.

Governance reporting arrangements are in place including a cross functional Information Management Board (chaired by the Senior Information Risk Owner – SIRO) and an Information Asset Owner framework for critical systems and services.

Process and procedures for identifying, recording and mitigating information risk are well adopted across technical projects. Security and assurance assessments are undertaken, and appropriate agreements and contracts are completed where necessary.

There is further work to be done on determining performance metrics and visualising management information to assess progress and maturity of the key factors.

The force undertook, managed and delivered, a huge Data Migration of operational data – led by the CIO. This included data cleansing to maximise effective and efficient use and future management. As part of this work the force developed a blue print for PDS and the Home Office – which will be used as good practice by other forces.

Business Intelligence Programme - The Force is launching a large cross-departmental project to deliver improvements surrounding the provision of management information to members of the Force. As the

demand for data grows considerably throughout all areas of business, the Force has identified a number of issues with its existing reporting and analytics capability. Currently the Force primarily utilises Microsoft PowerBI as its management information platform, using an on-premise report server. Through internal review it has been identified that there are a number of capability issues and gaps in reporting with the current systems. The ability to provision accurate, intuitive and easy to use management information is essential to enable data-driven decision making throughout the organisation.

Strong public financial management

Strong financial management provides a framework for all business decision-making and planning within the Constabulary. For 2025/26, this included the Constabulary Chief Finance Officer being a member of the leadership team and finance representation at all significant decision-making forums. Regular financial reporting, clear budget ownership and responsibilities (as set out in the Chief Constable's Scheme of Delegation and scheme of budget management) and consideration of the medium-term financial position in all strategic decision making are also key features of the financial management framework within the force.

During 2025/26 the financial services team have continued to develop financial reporting internally. Regular support has been provided to the Futures Programme with periodic updates provided to Chief Officers and the OPFCC in relation to progress on savings and efficiencies work. The finance team have continued to participate in the Achieving Financial Excellence in Policing programme promoted by the Chartered Institute of Public Finance and Accountancy and the Constabulary Chief Finance Officer is part of the NPCC Finance Coordination Committee and is working with the NPCC and BlueLight as part of the national police Savings and Efficiencies Board.

In relation to budget setting and MTFF development the CFO gives an assurance on the underlying budget assumptions.

Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability.

Implementing good practice in Transparency & Reporting

The principal means by which the Constabulary reports to the public are through themed presentations to the Commissioner's Public Accountability Conferences, which are open to the public. Reports are also available through the Commissioner's website.

The Constabulary's unaudited financial statements for 2024/25 were released on 16 June 2025, with the final version published on 14 October 2025 following the external audit process. The External Auditor provided an unqualified (clean) opinion on the financial statements and concluded that the Constabulary has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources.

Assurance & Effective Accountability

The Constabulary is inspected and graded as part of a regime known as PEEL (Police Efficiency, Effectiveness and Legitimacy) by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS). In March and April 2026, the evidence gathering phase of an extensive period of inspection came to an end and the PEEL inspection report is expected to be issued in 2026. The previous report issued in July 2024, graded Cumbria Constabulary's performance across nine areas of policing and found the force was 'outstanding' in one area, 'good' in six areas and 'adequate' in two areas. Whatever the outcome of the most recent inspection, the Constabulary will continue to strive to make further improvements with the aim of providing the best possible service for the people who need us and to keeping Cumbria safe.

In continually improving the constabulary and the service provided to members of the public, informed by the observations of the HMICFRS, the Constabulary has made significant progress over the previous inspection period, most notably in relation to the establishment of force wide Neighbourhood policing structures; improvements in emergency and non-emergency call handling performance; and the development and introduction of a strategic governance framework and performance structure.

The establishment of a Performance; Standards and Insight command within the demonstrates a continuous improvement ethos to improve upon previously good levels of performance and deliver an outstanding service. This command is responsible for the facilitation of inspections by the HMICFRS and inspectorate partners; to audit, scrutinise, quality assure and develop our internal processes and performance; and to coordinate any recommendations or areas for improvement identified by the

HMICFRS via the National Inspectorate Monitoring Portal. They are responsible for informing the majority of meetings within the strategic governance framework to ensure appropriate oversight and accountability from the most senior leaders within the Constabulary.

During 2025/26 the Chief Constable received assurances with regard to the Constabulary's arrangements for risk management, internal control and governance from a number of sources which included:

- The PFCC CFOs annual review of internal audit.
- The Head of Internal Audit and PFCC CFO's assessment of the internal audit service against Public Sector Internal Audit Standards.
- The Head of Internal Audit's opinion on the framework of governance, risk management and internal control.
- A review of the effectiveness of the Joint Audit Committee against CIPFA guidelines.
- Monitoring of the implementation of actions in response to HMICFRS, internal and external audit recommendations through the Joint Audit Committee.
- Management assurances in respect of financial systems and processes.
- The CFO's fraud risk assessment.

Appendix A Update on 2025/26 Development and Improvement Plan

Ref	Action	Lead Officer	Implementation by	Progress updates	Status
Core Principle A: Focusing on behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.					
CPA/1	A revised Vetting APP was published in December 2024, alongside a code of practice. Police (Vetting) Regulations 2025 went live in May 2025. Both have brought about significant changes to working practices within the Force Vetting Unit (FVU) and wider Professional Standards Department, which we are working through to embed as usual practice.	Detective Chief Inspector / Head of PSD	31-Mar-26	**Nov'25** - Work is currently ongoing. **May'26** - A new vetting structure has been implemented, with all posts being permanent, budgeted and filled. This structure is delivering sustainable performance and meeting vetting SLAs.	Completed
CPA/2	Code of Ethics - The College of Policing launched the revised Code of Ethics in February 2024. The code provides guidance on ethical and professional behaviour for everyone in policing. It is distinct from the Standards of Professional Behaviour, which are the standards against which conduct should be assessed. Standards for Professional Behaviour are set by Police Conduct Regulations and terms of employment. The constabulary rolled out the College of Policing training modules during 2024/25 and is now working to embed the code into everyday policing. To support this, Professional Standards have an Ethical Policing Viva Engage page on Yammer, where we try to encourage the workforce to discuss ethical dilemmas, and regularly publish ethical issues in our quarterly publication, The Standard. As the Ethical Policing lead, the Head of PSD will now attend the Vulnerable Individuals Group, where ethical issues will be shared to get insights from those attending.	Detective Chief Inspector / Head of PSD	31-Mar-26	**Nov'25** - The Constabulary have completed a Code of Ethics Self-Assessment and are working through this. The Head of PSD as Ethical Policing lead now attends the Valuing Individuals Group (VIG) and brings ethical dilemmas to the group for insight. **May'26** - The Head of PSD continues to attend VIG and bring ethical dilemmas to the group for insight. PSD utilises 'The Standard' Newsletter to share any updates to guidance and learning re ethical and professional behaviour. As part of the Constabulary's Leadership Programme a module on **ethical leadership and integrity** was delivered.	Completed
Core Principle B: Focusing on ensuring openness and comprehensive stakeholder engagement.					
CPB/1	Review and update the constabulary's Internal communications approach and channels, to ensure effective and engaging content to keep officers and staff updated, involved and nudge positive performance and culture change.	Head of Media and Communications	31-May-26	**Nov'25** - Review and approach discussed in DCC's SMT 28/07/25. Approach agreed and next steps - deliver a session within the focus groups about internal comms and approach, this will help to formalise way forward which can be presented to DCC SMT and Senior Leaders. Stricter governance around Viva Engage / NTK and Chief Officer comms to be developed / implemented. **May'26** - This action remains ongoing with a formal strategy to be agreed with Chief Officers in due course. ***Action c/fwd onto 2026/27 AGS Development & Improvement Plan CPB/1***	Ongoing (original timescale extended)

Appendix A Update on 2025/26 Development and Improvement Plan

Ref	Action	Lead Officer	Implementation by	Progress updates	Status
CPB/2	Review and update the social media estate for the constabulary. Ensure our accounts have a positive and engaging presence on the relevant platforms, with Officers and staff trained and supported to use local channels for local engagement.	Head of Media and Communications	31-Dec-25	**Nov'25** - Review of social media estate ongoing. Movement from X / Twitter for local accounts, retaining main corporate channel to warn and inform, along with some high volume channels - Dogs, Roads etc. - TikTok account launched which is successful in engaging the younger audience - this is continuing to develop. - Social Media training ongoing for those using social media - NPTs, CCRs etc. with drop in sessions and viva engage channel to support - this will develop further. - Carlisle NPT are also trialing an Instagram account. - Currently taking part in the National Police Social Media Survey and results from this (Oct) will help inform developments moving forward. **May'26** - A dedicated social media strategy is being developed. This will align with the recently revised Media APP by the College of Policing. - The digital communications strategy is being updated. ***Action c/fwd onto 2026/27 AGS Development & Improvement Plan CPB/2***	Ongoing (original timescale extended)
CPB/3	To further develop external community advice and scrutiny within organisational governance. The Constabulary worked with the OPFCC to restructure the Ethics and Integrity Panel to a Community Scrutiny Panel with a revised terms of reference. The Constabulary have increased the volume of incidents across use of force and stop search reviewed by the panel and now incorporate disproportionality data across use of policing powers with analysis. The Constabulary has restructured the Strategic IAG and Local IAGs into a single Community Advisory Group, with a revised terms of reference and handbook. Ongoing work includes improved training for members of the groups, induction of new members, improving diversity and developing an enhanced feedback capture and action register.	Assistant Chief Constable	31-Mar-26	**Nov'25** - Changes to governance arrangements have been completed.	Completed

Appendix A Update on 2025/26 Development and Improvement Plan

Ref	Action	Lead Officer	Implementation by	Progress updates	Status
Core Principle C: Focusing on defining outcomes in terms of sustainable economic, social and environmental benefits.					
CPC/1	The Constabulary has increased the number of hybrid vehicles available within the fleet. However the estates department is currently exploring the technical (and grid capacity issues) that would need to be overcome to transition to more electric vehicles. The fleet strategy will be aligned to the estates strategy currently being developed by the OPFCC.	Assistant Chief Constable	31-Mar-26	**Nov'25** - From a Constabulary perspective the fleet capital programme includes provision for EV and hybrid vehicles. Work within OPFCC to provide the electrical infrastructure needed for an increase in charging ability is ongoing and will be picked up by OPFCC. **May'26** - The estates strategy is currently being finalised by the OPFCC and will be incorporated into the capital programme and budget setting for 2027/28. ***Action in 2026/27 will relate to OPFCC production of Estates Strategy, no action required in Constabulary AGS Improvement Plan*** .	Completed
Core Principle D: Focusing on determining the interventions necessary to optimise the achievement of intended outcomes.					
CPD/1	To meet the requirements of Neighbourhood Policing Guarantee (NPG) and maintain policing numbers under uplift. The Constabulary has already added an additional Inspector role to assist with the attraction and engagement of potential candidates for recruitment. This has resulted in increased events, improved candidate experience and potential attrition of candidates across all routes. The Constabulary will regularly monitor performance against NPG and uplift targets.	Deputy Chief Constable	31-Mar-26	**Nov'25** - The constabulary now report headcount numbers and finances on a monthly basis to the NPG team at the Home Office. In terms of Uplift, the target at the checkpoint date of 30/09 was exceeded.	Completed
CPD/2	Cumbria Constabulary's Performance Management Framework (PMF) measures the forces functionality through a number of key performance indicators (KPI's) which are reviewed annually and governed across a number of local and strategic performance meetings. The core of the PMF is aimed at ensuring the Constabulary continues to deliver an effective policing function, by answering calls and attending incidents on time, effectively investigating crime and achieving successful outcomes for victims, and keeping the public safe by reducing further crime.	Director of Performance & Change	31-Mar-26	**Nov'25** - The KPIs have been updated and are now reported on regularly through COG, SMB and a deeper drive through SPB.	Completed

Appendix A Update on 2025/26 Development and Improvement Plan

Ref	Action	Lead Officer	Implementation by	Progress updates	Status
Core Principle E: Focusing on developing the entity's capacity, including the capability of its leadership and individuals within it.					
CPE/1	The constabulary is developing a revised 'leadership' programme for 'front line' supervisors / leaders, which will be delivered in the summer, and we also hope (subject to availability) to introduce the Aspire programme, devised by the College of Policing, as an option for staff from under represented groups.	Deputy Chief Constable	31-Mar-26	**Nov'25** - The new modular leadership programme was launched in October with 12 initial modules with various dates over the next 3 months. Attendance is being tracked. **May'26** - Phase 1 of the modular leadership programme was successfully delivered November 2025 to March 2026.	Completed
CPE/2	The constabulary is launching a Business Intelligence Programme, which is a large cross-departmental project to deliver improvements surrounding the provision of management information to members of the Force. Work to map the requirements are currently underway with DDAT. Once complete, supervisors will have core information to more effectively manage their resource.	Deputy Chief Constable	31-Mar-26	**Nov'25** - The work is currently ongoing. **May'26** - This work is currently in development, deadline extended to 31 March 2027. **Action c/fwd onto 2026/27 AGS Development & Improvement Plan CPE/1**	Ongoing (original timescale extended)
Core Principle F: Focusing on managing risks and performance through internal control and strong public financial management.					
CPF/1	Develop the use of Police Objective Analysis data and HMICFRS VFM profiles to inform areas of future activity in relation to the Futures Programme.	Constabulary Chief Finance Officer	31-Mar-26	**Nov'25** - A more detailed review was undertaken on the 2024 POA data by Gary Ridley and findings were fed back to Chief Officers on 15/07/2025. The findings have been used to inform areas for review as part of the Futures Programme.	Completed
CPF/2	Incorporate into quarterly financial reporting to Chief Officers and OPFCC information in relation to progress against the budget savings target.	Constabulary Chief Finance Officer	31-Mar-26	**Nov'25** - An update in relation to saving and efficiencies is provided to chief officers as part of the quarterly reporting.	Completed

Appendix B 2026/27 Development and Improvement Plan

The 2026/27 Development and Improvement Plan is currently being finalised and will be added before the AGS is published on the website as part of the Statutory Statement of Accounts

Cumbria Office of the Police, Fire and Crime Commissioner Report

Title: Treasury Management Activities 2025/26 Quarter 4 (January to March 2026) and Annual Report 2025/26

Executive Board Police 19 May 2026 and JAC Meeting 24 June 2026

Purpose of the Report

The purpose of this paper is to report on the Treasury Management Activities (TMA), which have taken place during the period January to March 2026, in accordance with the requirements of CIPFA's Code of Practice on Treasury Management.
TMA are undertaken in accordance with the Treasury Management Strategy Statement (TMSS) and Treasury Management Practices (TMPs) approved by the Commissioner in February each year.

Recommendations

The Commissioner is asked to note the contents of this report.
JAC Members are asked to note the contents of this report. The report is provided as part of the arrangements to ensure members are briefed on Treasury Management and maintain an understanding of activity in support of their review of the annual strategy.

Economic Background

Investment returns remained robust throughout 2025/26 despite Bank Rate reducing steadily through the course of the financial year (three 0.25% rate cuts in total), and at the end of March the yield curve had turned positive, reflecting inflation concerns emanating from the on-going conflict in the Middle East.

Bank Rate reductions of 0.25% occurred in May, August and December, bringing the headline rate down from 4.50% to 3.75%. Two of the Bank Rate cuts occurred in the same month as the Bank of England published its Quarterly Monetary Policy Report, therein providing a clarity over the timing of potential future rate cuts.

As of early April 2026, market sentiment has been heavily influenced by the Middle East conflict. Commentators anticipate a growing risk of inflation, meaning interest rates will not be cut for some time, and may increase to counteract inflationary pressures arising from steepening energy costs. Growth will also be impacted in many regions of the world.

UK GDP is projected by the Office for Budget Responsibility (3 March 2026) to be 1.1% in 2026 before picking up to 1.6% in 2027 and 2028. But the likelihood is that there is downside risk to this forecast given events in the Middle East through March and still on-going.

Looking back through 2025/26, investors were able to achieve returns generally in a range of 4.5% - 5% for periods ranging from 1 month to 12 months in the spring of 2025. By the end of March 2026 deposit rates were somewhat volatile, regaining some traction as the Middle East conflict suggested energy driven inflation may lead to higher interest rates than would otherwise have been the case.

Heading into 2026/27, UK inflation is now likely to increase to over 4% in the coming months as oil prices, for example, remain close to $100 per barrel, over 50% higher than before the Middle East conflict started.

TM Operations and Performance Measures

The Commissioners day to day TMA are undertaken in accordance with the TMSS. The TMSS establishes an investment strategy with limits for particular categories of investment and individual counterparty limits within the categories.

Outstanding Investments: As at 31 March 2026 the total value of investments was £6.352m and all were within TMSS limits.

The chart below shows the outstanding investments at 31 March by category.

Category	Category Limit (£m)	Investments at 31 Mar (£m)	Compliance with Limit
Banks Unsecured	20	1.770	Yes
Government (inc LA)	Unlimited	3.600	Yes
Pooled Funds	20	0.982	Yes
Total		**6.352**	

A full list of the investments that make up the balance of £6.352m is provided at **Appendix A.**

Investment Activity: During quarter 4 a total of 3 investments with a combined value of £16.730m were made within TM categories 1-3 (banks unsecured, banks secured and Government). In addition to these, 18 investments with a combined value of £16.894m were placed in category 5 (money market pooled funds).

Non-specified investments: The TMSS sets a limit for investments with a duration of greater than 364 days at the time the investment is made (known as non-specified investments), this limit is £5m. At 31 March the Commissioner had no investments meeting this description.

Investment Income: The base budget for investment interest receivable in 2025/26 was set at £1.015m based on the interest rate and cash balance predictions at the time. Interest rates largely followed predictions, but the cash balances were higher for longer. The actual income achieved against this target was £1.278m.

The average return on investments during quarter 4 was 3.86% compared to the average base rate of 3.75% for the period. There were no changes to base rate in quarter 4 and it remains at 3.75%.

Cash Balances: The aim of the TMSS is to invest surplus funds and minimise the level of un-invested cash balances. The actual un-invested cash balances for the period January to March are summarised in the table below:

Quarter 4	Number of Days	Average Balance (£m)	Largest Balance (£m)
Days In Credit	90	0.065	0.606
Days Overdrawn	0	0	0

The overnight balance of £0.606m occurred in March 2026, seized cash was received into the PFCC's main fund account during the afternoon, after the money market funds had closed. The funds were held overnight in the current account as they are not guaranteed to be cleared until the next working day.

This was the first time that the new secure cash transit contract had been used to transport cash straight to the NatWest cash collection centre rather than depositing the cash at the local branch. There is now an fuller appreciation of how the new contract and cash deposit systems are working, and it is not ideal to have the large amounts of cash clearing into the PFCC bank account on a Friday afternoon and left uninvested over the weekend. Whilst there are no issues with the credit rating and security of the Commissioners bank account, the cash held in there earns no interest. A revision to collection dates is being explored to avoid this situation in the future and maximise interest receipts within the parameters of the TMSS.

Loan Activity: There were no external loans in place on the 31 March 2026.

Prudential Indicators

In accordance with the Prudential Code, the TMSS includes a number of measures known as Prudential Indicators which determine if the TMSS meets the requirements of the Prudential Code in terms of ***Affordability, Sustainability and Prudence.***

An analysis of the current position with regard to those prudential indicators for the financial year 2025/26 is provided at **Appendix B**. The analysis confirms that the Prudential Indicators set for 2025/26 have all been complied with.

Annual Report on Treasury Management Operations 2025/26

Treasury Strategy: In February 2025 the Commissioner approved the 2025/26 Treasury Management Strategy Statement (TMSS). The TMSS incorporated the investment and borrowing strategies for the 2025/26 financial year. The investment strategy approved for 2025/26 was largely the same as had been adopted for the previous year. The limits for each category of investment were based on the relative security of each class of financial institution and a percentage of the estimated balances, which would be available for investment during the year.

In relation to borrowing, the Commissioner has an underlying need to borrow funds to finance the capital programme, which is measured by the Capital Financing requirement (CFR).

The CFR at the start of 2025/26 amounted to £21.772m (including £3.402m relating to the PFI agreement for Workington BCU HQ and £1.710 relating to IFRS16 lease arrangements) leaving a £16.660m exposure to external borrowing at some time in the future, which is presently being covered by the use of internal funds (reserves).

The forecasted closing CFR for 2025/26 is £22.370, (including £3.064m relating to the PFI agreement for Workington BCU HQ and £1.549 relating to IFRS16 lease arrangements) thereby leaving a £17.756m exposure to the requirement to undertake external borrowing at some point.

During 2025/26 the Commissioner has maintained this strategy of using cash balances, arising primarily from reserves, to meet the cash flow commitments and was not therefore compelled to borrow.

Long term borrowing rates were high during 2025/26 and the core advice from MUFG Corporate Markets was to reappraise any capital expenditure plans/profiles, and internally borrow for any financing, or use short dated borrowing, this advice will remain until the long term rates reduce.

The provision of treasury management advice services is through a contract with MUFG Corporate Markets.

The Commissioner, in consultation with the treasury advisors continues to look for the most opportune time to undertake any longer term borrowing to fund the capital financing requirement.

Key Statistics

Principal:

Number of investments placed during 2025/26 was **125** (122 in 2024/25).

Value of investments placed during 2025/26 was **£204.736** (£169.731m in 2024/25).

Of these investments made, all 125 were to external counterparties and as such will have attracted a £10 transfer fee per transaction. The transfer to the NatWest Liquidity Select account for overnight money is classed as an inter-account transfer' as the NatWest holds the Commissioner's main bank account. This type of transfer is free although we do pay a small fee to access the internet banking site.

The **average** daily investment balance during 2025/26 was **£31.489m** (£23.002m in 2024/25).

The **highest** daily investment balance in 2025/26 was **£47.445m** (£36.859m in 2024/25)

The **lowest** daily investment balance in 2025/26 was **£6.352m** (£5.126m in 2024/25).

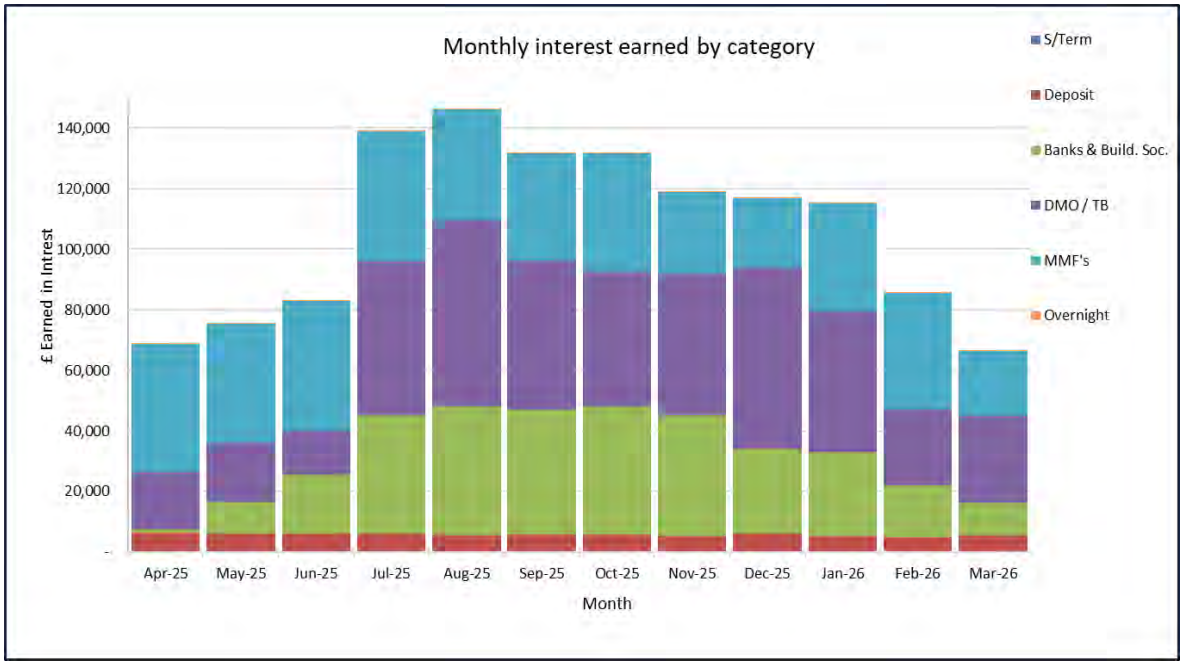
A detailed breakdown of the closing balance invested as at 31 March 2026 is provided at **Appendix A.**

The level of cash reserves available to invest has followed broadly the same pattern as seen in previous years. Following the introduction of the Home Office Police Pensions Grant in 2007/08, there has been an annual spike in investments in July, when the majority of the grant is received, followed by a gradual decline in balances as pension payments are made throughout the remainder of the year. Following negotiation with the Unitary authorities, 2025/26 was the first full year that the precept payments were brough forward to the middle of the month and were paid in 10 instalments rather than 12 (to match the collection profile). This has led to the increase in the average amount invested each month as seen in the graph below.

This chart illustrates the monthly average amounts invested during 2025/26 (with monthly comparatives for 2024/25).

Interest:

A total of £1.278m was earned in 2025/26 (£1.145k in 2024/25) from the Commissioner's treasury management activities and can be broken down as follows:



This chart illustrates the monthly Interest receipts during 2025/26 by category of investment.

The average return on investments for 2025/26 was 3.9% (4.98% in 2024/25). The base rate started the year at 4.5 % and was decreased 3 times during the financial year as follows:

Date	Decrease	Rate
01/04/2025	-	4.50%
08/05/2025	-0.25%	4.25%
07/08/2025	-0.25%	4.00%
18/12/2025	-0.25%	3.75%

The rate has been held at 3.75% since December 2025. The formal prediction from MUFG was that rates were expected to remain at that rate for 2026/27, however, recent commentary suggests that rates remain volatile and could now rise to over 4%.

The table above shows the outturn on investment interest as £1.278m for 2025/26 which is above the £1.015m base budget. The base budget was set on estimated cash balances and whilst interest rates were still volatile, this was subsequently revised to £1.228m. In each quarterly treasury management activities report the latest expected outturn has been reported, namely, June £1.013m, September £1.213m and December £1.221m

Treasury Operations - Investments: As discussed above the aim of the Treasury Management Strategy is to invest surplus cash and minimise the level of un-invested cash balances, whilst limiting risks to the Commissioner's funds.

Actual un-invested balances for 2025/26 for the Commissioner's main bank account are summarised in the table below:

2025/26	Number of Days	Average Balance £	Largest Balance £
Days In Credit	365	0.067	0.606
Days Overdrawn	0	0	0

There have been instances in each quarter where the credit balance has been above normal operating levels. Policing operations are regularly securing higher amounts of seized cash, occasionally these amounts are received into the PFCC's main fund account during late afternoon, after the money market funds have closed. This means the funds are held overnight as they are not guaranteed as cleared until the next working day. A high balance of £0.606m occurred in Quarter 4 / March 2026 due to the receipt of seized cash on a Friday afternoon. The full details are discussed on page 3 as part of the quarter 4 report.

Treasury Operations – Borrowing:

No borrowing activities were carried out during 2025/26 although with year-end cash balances dropping to £6.3m, the likelihood of some external borrowing being required for short term cash flow is increasing. This will be kept under review

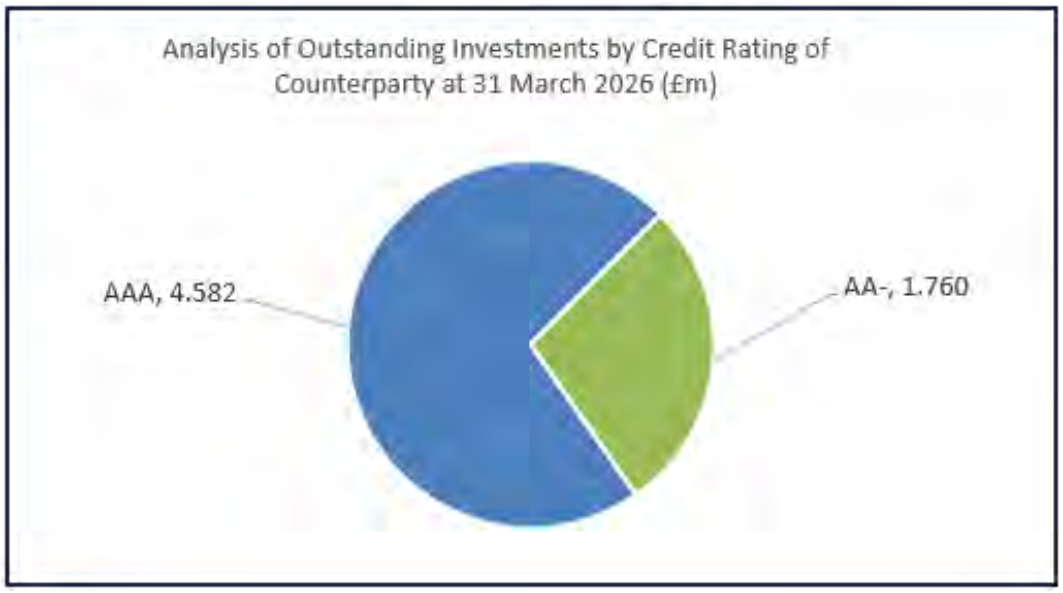
Compliance with Prudential Indicators

All treasury related Prudential Indicators for 2025/26, which were set in February 2025 as part of the annual Statement of Treasury Management Strategy, have been complied with. Further details can be found at Appendix B

Appendix A

Investment Balance at 31 March 2026

Category/Institution	Credit Rating	Investment Date	Investment Matures	Rate (%)	Counterparty Total (£m)
Category 1 – Banks Unsecured (Includes Banks & Building Societies)					
Lloyds Bank	A+	01/03/2026	On Demand	3.51%	1.760
					1.770
Category 1 – Banks Secured (Includes Banks & Building Societies)					
None					**0.000**
Category 3 – Government (Includes HM Treasury and Other Local Authorities)					
Debt Management Office		06/02/2026	30/04/2026	3.630%	3.600
					3.600
Category 4 – Registered Providers (Includes Providers of Social Housing)					
None					**0.000**
Category 5 – Pooled Funds (Includes AAA rated Money Market Funds)					
Invesco	AAA	Various	On demand	3.960%	0.000
BlackRock	AAA	Various	On demand	3.870%	0.000
Fidelity	AAA	Various	On demand	3.970%	0.000
Goldman Sachs	AAA	Various	On demand	3.900%	0.000
Aberdeen Standard	AAA	Various	On demand	3.810%	0.982
					0.982
Total					**6.352**



Note – The credit ratings in the table & chart relate to the standing as at 31 March 2026, these ratings are constantly subject to change.

Appendix B
Prudential Indicators 2025/26

Treasury Management Indicators		Result	RAG
The Authorised Limit			
The authorised limit represents an upper limit of external borrowing that could be afforded in the short term but may not sustainable. It is the expected maximum borrowing need with some headroom for unexpected movements. This is a statutory limit under section3(1) of the Local Government Act 2003.	**TEST - Is current external borrowing within the approved limit**	**YES**	
The Operational Boundary			
The operational boundary represents and estimate of the most likely but not worse case scenario it is only a guide and may be breached temporarily due to variations in cash flow.	**TEST - Is current external borrowing within the approved limit**	**YES**	
Actual External Debt			
It is unlikely that the Commissioner will actually exercise external borrowing until there is a change in the present structure of investment rates compared to the costs of borrowing.	**TEST - Is the external debt within the Authorised limit and operational boundry**	**YES**	
Gross and Net Debt			
The purpose of this indicator is to highlight a situation where the Commissioner is planning to borrow in advance of need.	**TEST - Is the PFCC planning to borrow in advance of need**	**NO**	
Maturity Structure of Borrowing			
The indicator is designed to exercise control over the Commissioner having large concentrations of fixed rate debt needing to be repaid at any one time.	**TEST - Does the PFCC have large amounts of fixed rate debt requiring repayment at any one time**	**NO**	
Upper Limit for total principal sums invested for over 365 Days			
The purpose of this indicator is to ensure that the Commissioner has protected himself against the risk of loss arising from the need to seek early redemption of principal sums invested.	**TEST - Is the value of long term investments witin the approved limit**	**YES**	

Prudential indicators		Result	RAG
Ratio of Financing Costs to Net Revenue Stream			
This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of revenue budget required to meet financing costs.	**TEST - Is the ratio of captial expenditure funded by revenue within planned limits**	**YES**	
Net Borrowing and the Capital Financing Requirement			
This indicator is to ensure that net borrowing will only be for capital purposes. The Commissioner should ensure that the net external borrowing does not exceed the total CFR requirement from the preceding year plus any additional borrowing for the next 2 years.	**TEST - Is net debt less than the capital financing requirement**	**YES**	
Capital Expenditure and Capital financing			
The original and current forecasts of capital expenditure and the amount of capital expenditure to be funded by prudential borrowing for 2025/26.	**TEST - Is the current capital outurn within planned limits**	**YES**	
Capital Financing Requirement			
The CFR is a measure of the extent to which the Commissioner needs to borrow to support capital expenditure only. It should be noted that at present all borrowing has been met internally.	**TEST - Is the capital financing requirment within planned limits**	**YES**	