



Cumbria Office of the Police, Fire and Crime Commissioner and Cumbria Constabulary

Internal Audit Plan Extract (inc. Days) 2025/2026

7 Operational Internal Audit Plan 25/26

| Review & Scope | BAF Risk / Rationale | Planned Delivery | Budgeted Days | Executive Lead |
|--|--|------------------|---------------|--|
| Governance & Risk | | | | |
| Risk Management – Core Controls: To provide assurance that core risk management controls have established and maintained. | HOIA Opinion Requirement/ PSIAS requirement | Q4 | 10 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Commissioner Grants: To provide assurance in respect of the effectiveness of systems and processes in place for the management of Commissioner grants within the Office of the Police, Fire and Crime Commissioner. | Core Assurance /Strategic Risk Registers | Q2 | 12 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Finance , Performance & Sustainability | | | | |
| Key Financial systems: To provide assurance that the most significant key financial controls are appropriately designed and operating effectively in practice. | Core Assurance /Strategic Risk Registers | Q3 | 12 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Cost Improvement / Efficiencies: To provide assurance on the systems and processes in place for the management and monitoring cost improvement plans and efficiencies. | Strategic Risk Registers | Q1 | 12 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Pensions: To evaluate the robustness and effectiveness of controls that support the pension benefits system to ensure validity, accuracy, and timeliness of payments from and to employees. | Core Assurance | Q2 | 12 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Child Protection: To review the arrangements in place to ensure the appropriate exercise of the duties in relation to safeguarding children contained within the Children Act 2004. | Core Assurance | Q3 | 12 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Local Policing: A rolling programme of reviews across the local policing units to assess performance management against business plan objectives and compliance with the key corporate procedures. Specific areas to be agreed. | Risk Assessment | Q2 | 13 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Compliance | | | | |
| Management of Sexual Offenders: To ensure that sexual offenders are managed in line with relevant national guidance. | Risk Assessment | Q1 | 13 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |

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|--|-------------------------|-------------------|---------------|--|
| People | | | | |
| Attendance Management Policy/ Retention: To ensure that attendance at work is managed in line with local Force and national guidance to support both health and wellbeing together with maximising attendance rates for operational duties. | Risk Assessment | Q3 | 12 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Information Governance | | | | |
| IT Asset Management / Critical Apps: To provide assurance over the effectiveness of controls to manage IT assets and their deployment / movement. | Risk Assessment | Q4 | 15 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Follow up and Contingency (to include the National Fraud Initiative if appropriate) | GIAS requirement | Q1 – Q4 | 9 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| Planning & Reporting | | | | |
| Planning, Management, Reporting & Meetings | GIAS requirement | Q1 – Q4 | 18 | OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable |
| | | Total Days | 150 | |

The Internal Audit Risk assessment and plan will be reviewed on an ongoing basis throughout the year and any requests for change discussed and approved via the Audit Committee. A formal 6 month review of the plan will also take place.

Public Sector Internal Audit Standards

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

Limitations

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.