



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

Draft Internal Audit Plan 2025/2026

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## Your Internal Audit Team



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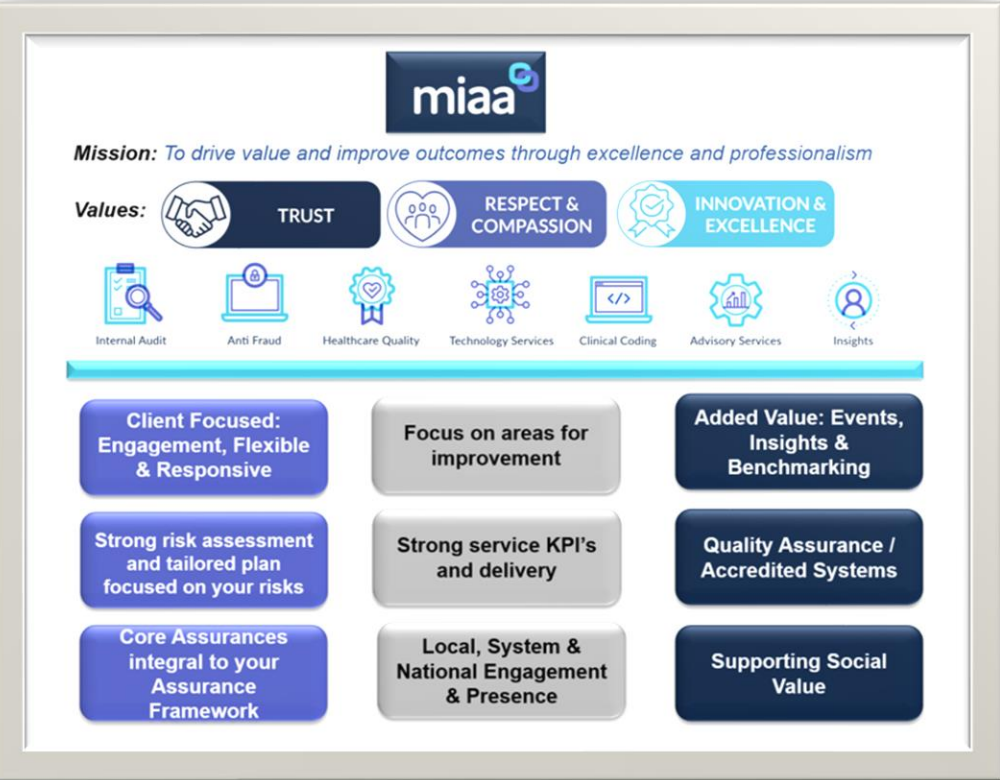


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# 1 Executive Summary

## 1.1 Working in partnership with you

MIAA Assurance, providing cost effective assurance, insight and foresight. These services are delivered in partnership with you to ensure they are personal and responsive, ensuring the best possible customer experience.



## 1.2 Your Risk Assessment

A strong risk assessment underpins the Internal Audit Plan. This has focused upon your Police, Fire and Crime Plan, Medium Term Financial Plan, Strategic Risk Register previous audit plan coverage and analysis of risk. These are summarised in Appendix A. We have clearly set out the risks which have been prioritised within the audit plan and those which are not.

## 1.3 Your Internal Audit Plan

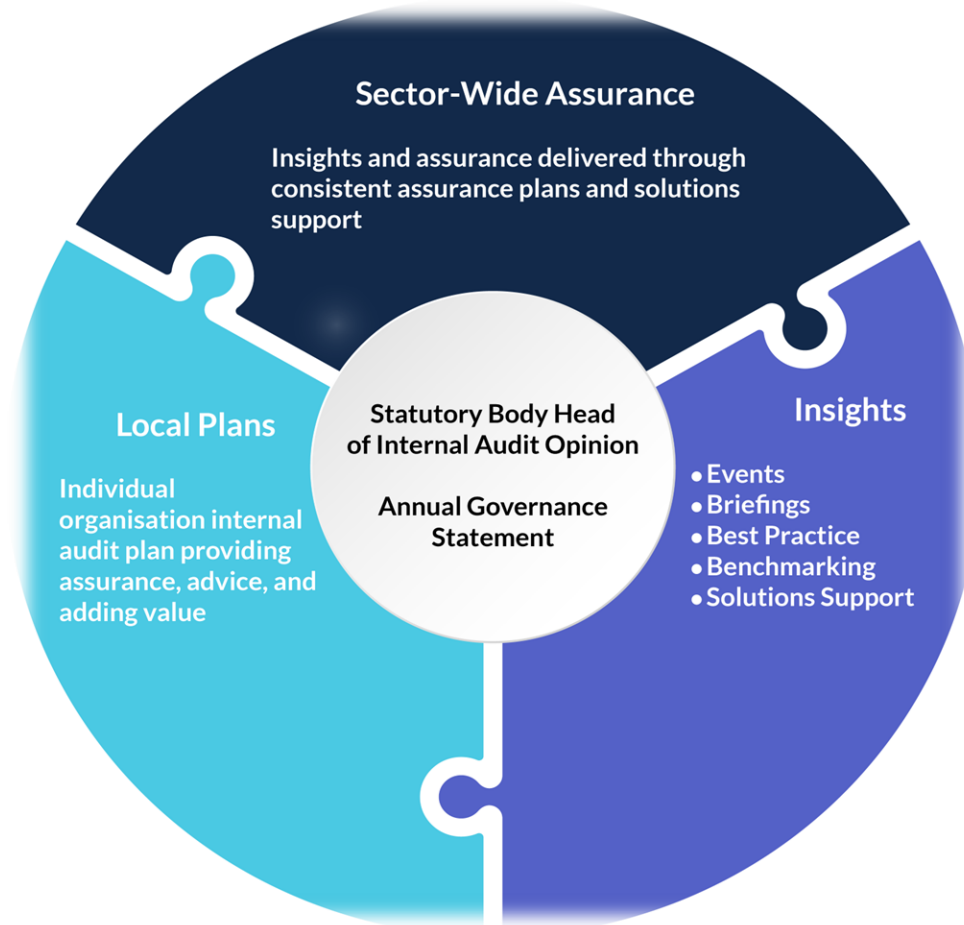
Your Internal Audit service includes core assurances, national and regional risk areas and strategic risks from your assurance framework. The draft plan is based on an initial risk assessment and provides indicative coverage for the organisation. The plan will remain flexible to allow for responses to emerging challenges that the organisation may face.

Your operational annual plan in Section 5 forms part of the organisation's three-year Strategic Plan (shown in Appendix A). This will be reviewed as part of our ongoing risk assessment process to ensure that it remains focused on the organisation's key risks and challenges and adds value.

We will actively engage across the organisation to ensure we have a full and detailed understanding of your risks and can ensure we focus our work to best effect.

MIAA insights, including benchmarking, briefings and events will be integral to your plan.

## 2 Your Assurance, Anti-Fraud and Solutions Services



### Internal Audit, Assurance and Solution Plans

The public sector landscape in England continues to change, and the impact of COVID-19, international and economic challenges are likely to be felt for many years to come.

Our vision is for MIAA to continue to be a Trusted Advisor through the retention of personalised, local focus and relationships with the added benefits provided by an at scale provider.

This is about MIAA continuing to build on its shared services capability to create a comprehensive offering, which provides insight, adds value and supports transformational change whilst operating efficiently.

MIAA continue to review and adapt our audit service and the way we provide assurance to meet your needs in the changing landscape.

This is about risk assessment at every level and regrouping audit plans and advisory commissions to support organisations and the wider system.

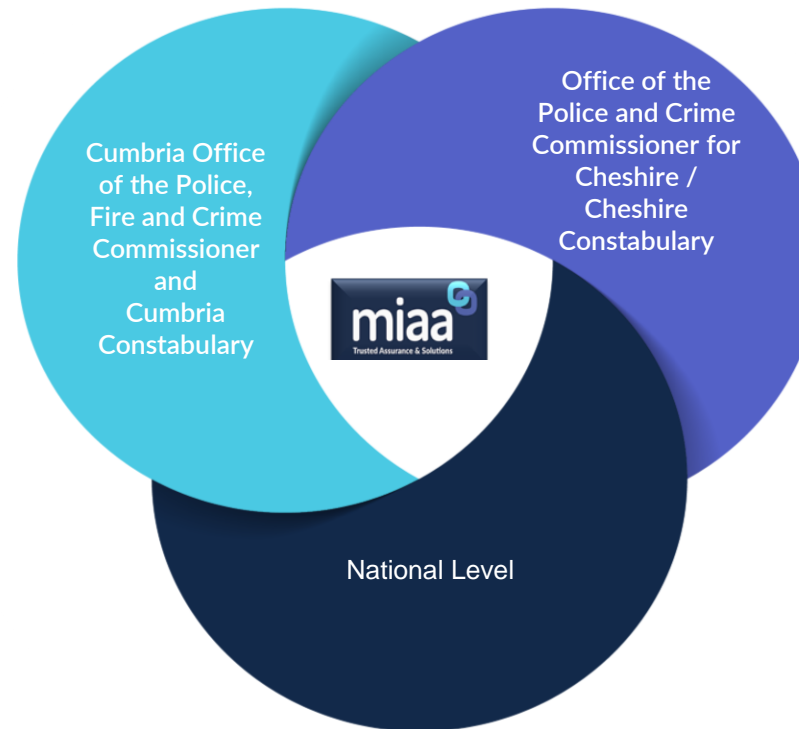
### 3 Supporting you through Adding Value

#### Insights & Benchmarking

- Topical Briefings
- Assurance Checklists
- Through the Audit Committee Lens
- Benchmarking, shared learning & best practice

#### Events, Groups & Networks

- TIAN: The Internal Audit Network
- GARNET: Governance, Assurance Risk Network
- System Audit Chairs Forums
- Collaborative Masterclasses
- Representation at local, regional and national level across range of networks & professional bodies



#### Specialist Services

- Included within the Core IA Plan:
  - ✓ Digital
  - ✓ Capital & Estates
  - ✓ Business Intelligence & Data Analytics
- Highly experienced, professional and qualified teams
- Extensive Solutions Consultancy service

#### Accreditations



## 4 Understanding Your Vision, Objectives & Risks

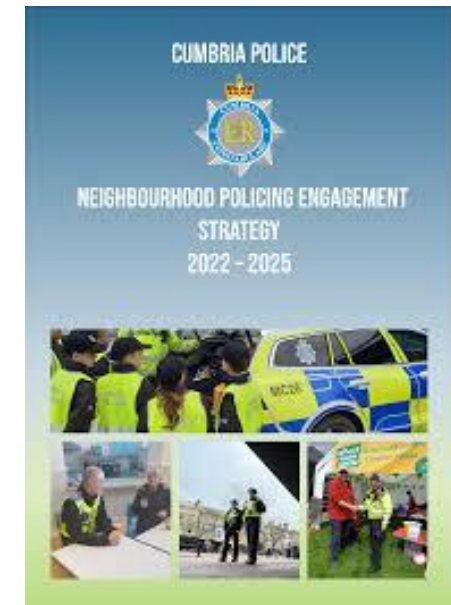
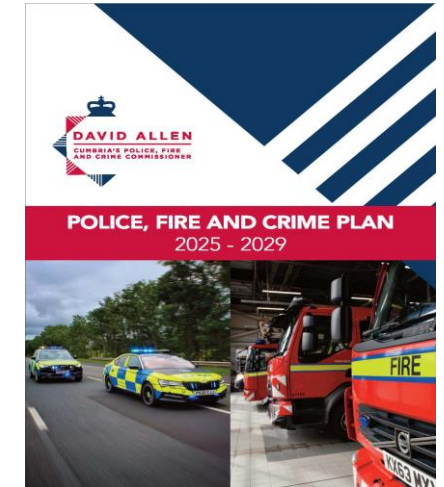
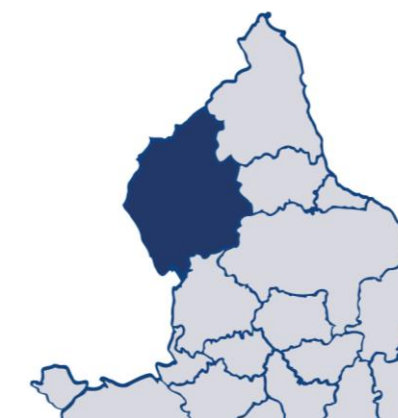
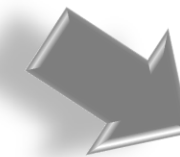
### Understanding Your Vision, Objectives and Risks

A key focus of our strategic risk assessment is understanding your vision and ensuring that the internal audit plan contributes to your objectives. This in turn ensures that the assurances provided are built around your risks.

### Assurance Built Around Your Risks

- *Cyber and IT resilience*
- *Delivery of the Community Risk Management Plan*
- *Collaboration and partnership*
- *Workforce*
- *Financial sustainability*
- *Environmental Sustainability and social value*

We map your strategic objectives and strategic risks to the 3 Year Strategic Internal Audit Plan (Appendix A). This is reviewed as part of the risk assessment process to ensure that the plan remains focused on the organisation's key risks and challenges and adds value.





## 5 Internal Audit Risk Assessment

The Cumbria Office of the Police, Fire and Crime Commissioner and Cumbria Constabulary's internal audit plan is built from a risk assessment which has considered national and local system risks, place based developments and your local strategic risk assessment, along with our breadth of experience and understanding of the challenges you face.

A key focus of our strategic risk assessment is understanding your vision and ensuring that the internal audit plan contributes to your objectives. This in turn ensures that the assurances provided are built around your risks.

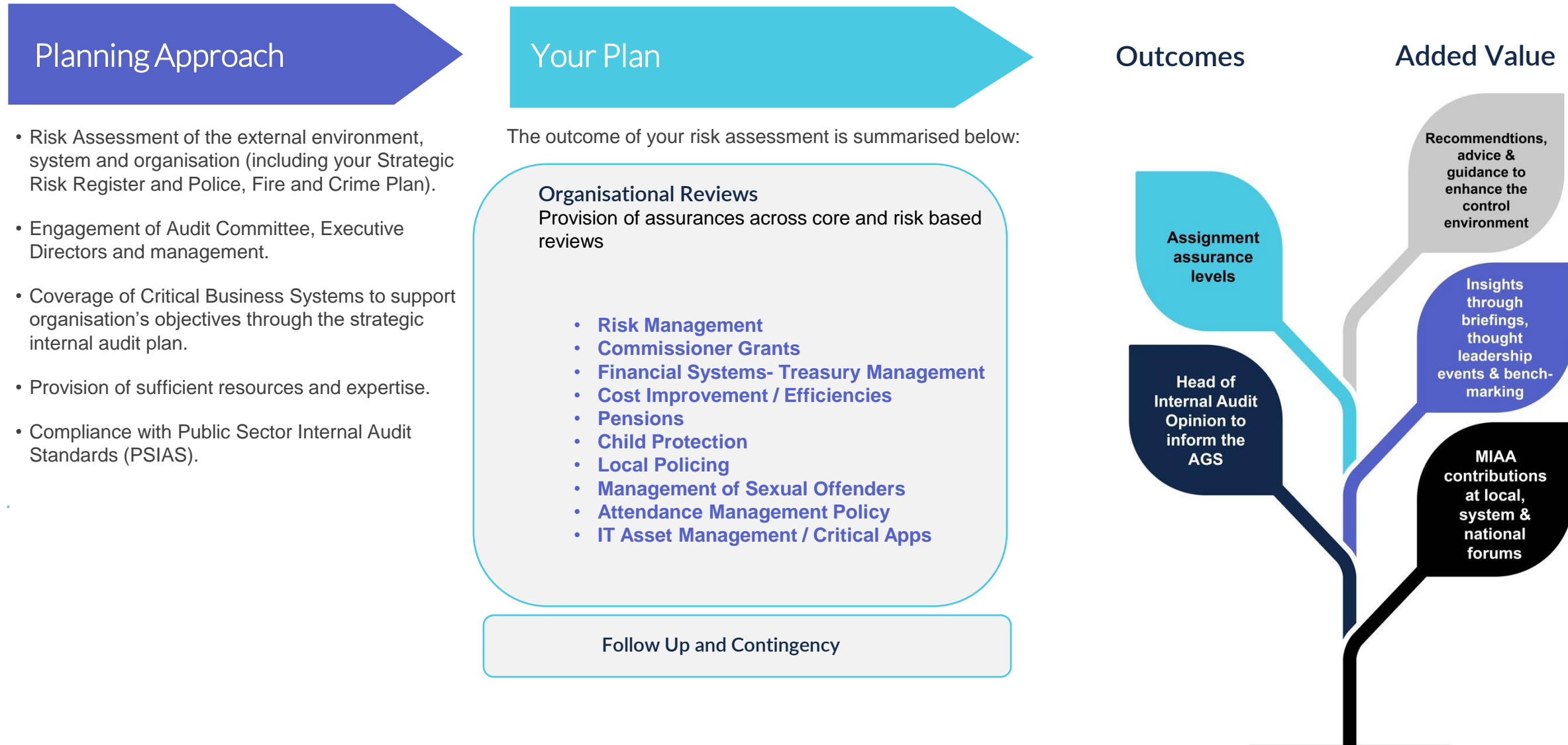
The initial strategic risk assessment and internal audit risk assessment has considered:

- **Organisation intelligence** – including review of the Police, Fire and Crime Plan, Medium Term Financial Plan, and Strategic Risk Register.
- **Benchmarking and national Police Audit Group (PAG) mapping** – MIAA are part of the PAG where we gain insight and share learning across audit providers working within the police sector.
- **Assurance mapping** – utilisation of the 3 lines of assurance model and professional standards to ensure focused coverage.
- **Mandated assurance** – including core systems assurances, and Public Sector Internal Audit Standards requirements.
- **Previous Internal Audit coverage** – we have reviewed your previous Internal Audit coverage to ensure the proposed plan does not duplicate coverage.
- **Follow Up** – Internal Audit coverage will also include follow up of outstanding internal audit actions.



# 4 Internal Audit Plan on a Page

For Cumbria Office of the Police, Fire and Crime Commissioner and Cumbria Constabulary, this is the planning approach we will adopt:





# 7 Operational Internal Audit Plan 25/26

Review & Scope	BAF Risk / Rationale	Planned Delivery	Executive Lead
Governance & Risk			
<b>Risk Management – Core Controls:</b> To provide assurance that core risk management controls have established and maintained.	<b>HOIA Opinion Requirement/ PSIAS requirement</b>	Q4	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
<b>Commissioner Grants:</b> 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.	<b>Core Assurance /Strategic Risk Registers</b>	Q2	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Finance , Performance & Sustainability			
<b>Key Financial systems:</b> To provide assurance that the most significant key financial controls are appropriately designed and operating effectively in practice.	<b>Core Assurance /Strategic Risk Registers</b>	Q3	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
<b>Cost Improvement / Efficiencies:</b> To provide assurance on the systems and processes in place for the management and monitoring cost improvement plans and efficiencies.	<b>Strategic Risk Registers</b>	Q1	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
<b>Pensions:</b> 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.	<b>Core Assurance</b>	Q2	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
<b>Child Protection:</b> 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.	<b>Core Assurance</b>	Q3	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
<b>Local Policing:</b> 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.	<b>Risk Assessment</b>	Q2	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Compliance			
<b>Management of Sexual Offenders:</b> To ensure that sexual offenders are managed in line with relevant national guidance.	<b>Risk Assessment</b>	Q1	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable

Review & Scope	Rationale	Planned Delivery	Executive Lead
People			
<b>Attendance Management Policy/ Retention:</b> 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.	<b>Risk Assessment</b>	Q3	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Information Governance			
<b>IT Asset Management / Critical Apps:</b> To provide assurance over the effectiveness of controls to manage IT assets and their deployment / movement.	<b>Risk Assessment</b>	Q4	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
<b>Follow up and Contingency (to include the National Fraud Initiative if appropriate)</b>	<b>GIAS requirement</b>	Q1 – Q4	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable
Planning & Reporting			
<b>Planning, Management, Reporting &amp; Meetings</b>	<b>GIAS requirement</b>	Q1 – Q4	OPFCC Chief Executive / Chief Finance Officer / Deputy Chief Constable

*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.*

# Appendix A – 3 Year Strategic Internal Audit Plan

We have reviewed your plans and strategic risks to develop an indicative 3 Year Strategic Internal Audit Plan. This will be reviewed as part of the risk assessment process to ensure that it remains focused on the organisation’s key risks and challenges and adds value.

Thematic Areas
Governance & Risk
Finance, Performance and Sustainability
Compliance
People
Information Technology

Reviews by Thematic Area		Risk Management – Core Controls	
	Risk Management – Core Controls	Complaints	Risk Management – Core Controls
	Commissioner Grants	Vetting	Fleet
	Cost Improvement / Efficiencies	Local Policing	Local Policing
	Local Policing	Climate Change/ Sustainability	Payroll and Expenses
	Pensions	Financial Systems Debtors & AR	Financial Systems- Creditors & AP
	Financial Systems- Treasury Management	Digital Investigations	POCA
	Child Protection	Crime Recording	Evidence Management
	Management of Sexual Offenders	Freedom of Information Requests	Victim Support
	Attendance Management	Health & Wellbeing	Workforce Planning
	Asset Management / Critical Apps	User and Identity Management	3 <sup>rd</sup> Party Supplier Management
	25/26	26/27	27/28

# Appendix B – Internal Audit Key Performance Indicators

An efficient and effective internal audit service is delivered in partnership. It is important that clear expectations are established and a range of KPIs are in place to support this. It is important that organisations ensure an effective Internal Audit Service. Whilst input and process measures offer some assurance, the focus should be on outcomes and impact from the service. Our annual Head of Internal Audit Opinion will provide you with a range of impact and effectiveness measures, as well as confirmation of our compliance with Public Sector Internal Audit Standards and accreditations. In addition, the following operational KPIs have been proposed for you.

Operational KPI	Target	Measurement and Frequency
Agreement of Annual Plan prior to the start of the year	100%	Annual (measured as per agreed Audit Committee date / Audit Committee Workplan)
Completion of annual plan within agreed timetable and budget	100%	Annual (measured through HOIA opinion) plus in year reporting to Audit Committee
Presentation of the Head of Internal Audit Opinion to the Audit Committee	100%	Annual (measured as per agreed Audit Committee date / Audit Committee Workplan)
Delivery of audit reports to audit committee as per the plan	100%	Quarterly (measured as per annual operational delivery plan)
Terms of reference agreed with management at least 10 working days before commencement of audit	100%	Quarterly– requires MIAA and organisation to deliver KPI (for urgent requests this may be shorter depending on the nature of the request)
Draft reports issued within 10 days of completion meeting	100%	Quarterly
Final audit report issued within 10 days of receiving management response	100%	Quarterly
Final audit reports are agreed by the nominated executive director, who will ensure consultation has taken place with relevant organisation officers	100%	Quarterly (measured as per annual operational delivery plan)
Receipt of all internal audit reports in accordance with timelines for Audit Committee publication with completed cover sheets as required	100%	Quarterly (measured as per agreed Audit Committee dates)
Proportion or recommendations accepted by management	95%	Quarterly (measured as per TeamMate system) – the target allows for advisory recommendations (we would expect 100% of high risk recommendations).
Monitor and Follow Up implementation of accepted recommendations by due date	95%	Quarterly (measured through follow up reports) - requires organisation and MIAA to deliver KPI
Issue of client satisfaction survey following completion of each review	100%	Quarterly (measured as per agreed Audit Committee dates)
Operation of systems to ISO Quality Standards and compliance with Public Sector Internal Audit Standards.	100%	Quarterly (measured as per agreed Audit Committee dates)
Commitment to training and development of audit staff. Maintenance of 65% Qualified (CCAB, IIA etc) 35% Part Qualified	100%	Quarterly (measured as per agreed Audit Committee dates)

## 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.

