Southern Internal Audit Partnership

Assurance through excellence and innovation

Internal Audit Progress Report

OFFICE OF THE POLICE & CRIME COMMISSIONER FOR SURREY & SURREY POLICE – SEPTEMBER 2025

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1. Internal Audit Mandate

The mandate for internal audit in local government is specified within the Accounts and Audit [England] Regulations 2015, which states:

- '5. (1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.
- (2) Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit—
 - (a) make available such documents and records; and
 - (b) supply such information and explanations

as are considered necessary by those conducting the internal audit.'

The role of internal audit is best summarised through its definition within the Standards, as an:

'An independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.'

The Police and Crime Commissioner (PCC) and Chief Constable (CC) are responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the PCC and CC that these arrangements are in place and operating effectively.

The PCC and CC's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

2. Internal Audit Standards

With effect from 1 April 2025, the 'Standards' against which internal audit within the public sector must conform are those laid down in the Global Internal Audit Standards, Application Note: Global Internal Audit Standards in the UK Public Sector and the Code of Practice for the Governance of Internal Audit in UK Local Government. The collective requirements are referred to as the Global Internal Audit Standards in the UK Public Sector.

3. Purpose of Report

In accordance with proper internal audit practices (Global Internal Audit Standards in the UK Public Sector), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to Senior Management and the Joint Audit Committee, summarising:

- o The monitoring of 'live' internal audit reports
- o an update on progress against the annual audit plan and any subsequent revisions
- o acknowledgement of any actual or perceived impairments to internal audit independence
- o internal audit performance, planning and resourcing issues
- o results of audit assignments and insights.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of controls in place focusing on those designed to mitigate risks to the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

4. Resourcing

As Chief Internal Auditor I maintain responsibility for ensuring that there is a sufficient level of resource available, supported by an appropriate range of knowledge, skills, qualifications and experience to deliver the internal audit plan (2025/26) and in the fulfilment of the audit mandate and delivery of the internal audit strategy.

- Human Resource the Southern Internal Audit Partnership has access to an appropriate range of knowledge, skills, qualifications and experience required to deliver the internal audit strategy and risk-based audit plan.
- Financial Resource the Head of Southern Internal Audit Partnership will manage the internal audit budget to enable the successful
 implementation of the internal audit mandate and achievement of the plan. The budget includes the resources necessary for the
 function's operation, including training and relevant technologies and tools.
- Technological Resource the internal audit function has the technology to support the internal audit process and regularly evaluates technological resources in pursuit of opportunities to improve effectiveness and efficiency.

The Southern Internal Audit Partnership are currently experiencing a higher than average level of attrition resulting in vacancies at auditor, senior auditor and audit manager level.

With the time lapse between an individual leaving the organisation and the recruitment and onboarding of new staff there will be an inevitable impact on capacity over the short-term.

The Southern internal Audit Partnership have contingency arrangements in place to mitigate such eventualities with opportunity to attain additional support through peer Partnerships or established frameworks.

Whilst there will be no financial impact to the OPCC and the Force, there may be some minor slippage in delivery of the quarter 2 / 3 plan whilst contingency arrangements are put in place.

Recruitment across existing vacancies is well progressed and I remain confident as your Chief Internal Auditor that the 2025/26 internal audit plan will be sufficiently delivered enabling me to provide a timely Annual Conclusion.

5. Independence

As your Chief Internal Auditor, I retain no roles or responsibilities that have the potential to impair my independence, either in fact or appearance. Internal auditors engaged in the delivery of the 2025-26 internal audit plan have had no direct operational responsibility or authority over any of the activities reviewed. I can confirm there has been no interference encountered relating to the scope, performance, or communication of internal audit work during the year to date in the delivery of the internal audit plan or the fulfilment of the internal audit mandate.

6. Impairments

There have been no impairments to internal audit activity during the year. The internal audit function has remained free from all conditions that threaten our ability to carry out responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication.

While there have been no impairments to internal audit independence, it is noted that during the review of Duty of Care Risk Assessments, delays in obtaining audit evidence and incomplete documentation impacted the ability to fully assess certain controls. These limitations were clearly documented in the final audit report and have been acknowledged by management, with actions agreed to address the gaps.

The internal audit team have maintained an unbiased mental attitude allowing them to perform engagements objectively enabling them to believe in their work product, with no compromise to quality, and no subordination to their judgment on audit matters, either in fact or appearance.

7. Rolling Work Programme

The internal audit plan for 2025-26 was originally presented to Senior Management and considered by the Joint Audit Committee in March 2025, with the revised plan reviewed in June 2025. The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Progress against the plan is detailed below.

2024/25 audits (all included in 24/25 Annual Conclusion)

Audit Review	Sponsor	Scoping Held	ToR Issued	Fieldwork Start	Draft Report	Final Report	Assurance Opinion	Comment
Collaborated Plan								
Armouries – Storage and Management	ACC	19.12.24	06.02.25	10.03.25	14.05.25	04.07.25	N/A	
Collaborated Plan - IT								
Service Transition	COO	21.06.24	05.09.24	12.12.24	28.05.25	30.07.25	Reasonable	
Data Centre Facilities and Security	COO	22.01.25	06.03.25	31.03.25	16.05.25	17.06.25	Reasonable	
Application Management NICE Investigate	COO	06.02.25	26.02.25	19.03.25	12.05.25	10.07.25	Limited	
Surrey Plan								
Missing Person Compliance	ACC	23.05.24	18.06.24	16.12.24	19.05.25	04.08.25	Limited	
Right Care, Right Person	ACC	28.10.24	05.12.24	03.03.25	14.05.25	30.06.25	Substantial	

2025/26 audits

Audit Review	Sponsor	Scoping Held	ToR Issued	Fieldwork Start	Draft Report	Final Report	Assurance Opinion	Comment
Health and Safety - Assaults	DCC	17.10.24	24.02.25	07.04.25	28.08.25			Q1 - Moved from the 2024/25 plan. Delays in obtaining audit evidence, partly due to a new member of staff acting as the key contact. These delays impacted auditor workload. The close of audit meeting, originally scheduled for 2 Sept, was postponed to 29 Sept to allow time for further evidence following the draft report.
Estates and Facilities – Recovery Plans	COO	23.12.24	11.02.25	27.04.25	07.07.25	07.08.25	Limited	Q1 - Moved from the 2024/25 plan. Close of audit meeting postponed to 8 July due to leave within the Force.
Duty of Care Risk Assessments	ACO - PS	23.12.24	03.02.25	01.04.25	16.07.25	04.08.25	Limited	Q1 - Moved from the 2024/25 plan. Delays in obtaining the required sample and evidence, partly due to redaction of information.

Audit Review	Sponsor	Scoping Held	ToR Issued	Fieldwork Start	Draft Report	Final Report	Assurance Opinion	Comment
Firearms and Explosives Licensing Processes	ACC – PS&OC	29.04.25						Q4 - Deferred from Q1 to Q4 at the request of the Force due to work underway in this area.
Driver Training	ACC – PS&OC	01.05.25	06.06.25	25.06.25	28.07.25	02.09.25	Reasonable	Q1
Triaging of Intelligence - Process and Governance	ACC – PP&SCC	17.04.25	02.06.25	07.07.25	26.08.25			Q1 – Delay in obtaining final audit evidence, extending fieldwork by one week. Close of audit meeting rescheduled from 28 Aug to 18 Sept.
Physical Security Arrangements	COO	02.05.25	28.05.25	12.06.25	28.07.25	14.08.25	Reasonable	Q1 - Delays in obtaining required information, followed by key contact on leave, delaying end of fieldwork by 2 weeks.
Long-Term Sickness/ Absence Management	ACO - PS	30.06.25	18.07.25	18.08.25				Q2 – Close of audit meeting booked for 29 Sept.
Follow up – Government Procurement Cards	CFO	08.09.25						Added to the plan
Follow up – Leavers Process	ACO-PS							Added to the plan - scoping scheduled for 13 Oct due to availability of key contacts.
Seizing of Evidence Process	COO							Q3
Training - Management of Attendance	ACO-PS							Q3
Procurement	CFO							Q4
Capital Funding Processes	CFO							Q4
Vetting	DCC							Q4

Audit Review	Sponsor	Scoping Held	ToR Issued	Fieldwork Start	Draft Report	Final Report	Assurance Opinion	Comment
Collaborated Plan - IT			1		-	-	-	
IT Disaster Recovery and IT Service Continuity	coo	26.11.24	5.12.24	20.01.25				Q1 - Moved from the 2024/25 plan. Delays due to auditor availability for testing.
High Privilege Access Management	COO	11.12.24	15.01.25	25.03.25	14.07.25			Q1 - Moved from the 2024/25 plan. First close meeting held on 9 June, second in late June. Revised draft report issued on 16 July. Management responses were delayed and incomplete; follow-up is ongoing.
Cyber Security Patch Management - Identification Controls	coo	16.07.25	02.09.25					Q2 – Delayed start due to auditor availability
AI & Robotics - Policy and Use of Data	COO							Q4
Surrey Plan								
Child Protection	ACC – PP&SCC	14.05.25	12.06.25	30.06.25				Q3 - Moved from Q1 to Q3 (see variation re Workforce Planning below)
Custody Compliance	ACC – CJ, CT&M	14.05.25	10.06.25	30.06.25	11.09.25			Q1 – Delays in obtaining audit evidence for testing, due to annual leave and training within Force. Close of audit postponed from 28 Aug to 12 Sept.
Contact and Deployment - Call Grading	ACC - LP	22.05.25	08.07.25	07.08.25				Q1 - Draft TOR issued 16 June. Key contact unavailable due to training

Audit Review	Sponsor	Scoping Held	ToR Issued	Fieldwork Start	Draft Report	Final Report	Assurance Opinion	Comment
					10.09.25			and leave during testing period. Testing now complete and close of audit booked for 16 Sept.
Public Protection - Training and CPD	ACC – PP&SCC	23.06.25	24.07.25					Q2 – Delay in holding detailed scoping meeting due to changes in key contacts. Close of audit booked for 23 Oct.
Investigations - Reasonable Lines of Enquiry Process - High Volume Crimes	ACC – CJ, CT&M							Q3
Surrey Plan - IT								
Oracle Infrastructure Management	COO							Q3
Oracle People Solutions Licensing Review	COO							Q4

8. Adjustment to the Internal Audit Plan 2025-26

Internal Audit focus continues to be proportionate and appropriately aligned. The plan remains fluid and subject to on-going review and amendment, in consultation with the relevant audit sponsors, Senior Management, and Joint Audit Committee, to ensure internal audit are able to react to new and emerging risks and the changing needs of the Council.

Such amendments to the 2025-26 internal audit plan are detailed below with explanations for the proposed amendments.

Collaborated Plan

	Audit Review	Reason for inclusion in the plan
Additions	Software Licencing	The 2024/25 audit was cancelled due to concerns over the quality and coverage of testing. It has been agreed with the COO that the audit will be restarted in Q3.
Additions	Follow up – Government Procurement Cards*	Added to the 2025/26 plan in order to follow up previous Limited assurance audit actions.
	Follow up – Leavers Process*	Added to the 2025/26 plan in order to follow up previous Limited assurance audit actions.
	Audit Review	Reason for removal from the plan
	Occupational Health – Psychological Safety Screening*	Following the deferral of the Firearms and Explosives Licensing audit in Q1, the Occupational Health: Psychological Safety Screening audit was brought forward form Q3 as a replacement. However, after two scoping meetings, it was determined that due to ongoing changes with the service provider, it is not currently feasible to proceed with this audit.
Withdrawals		As a result, one audit is to be removed from the 2025/26 plan. A review of the remaining audits, supported by agreement at our liaison meeting, identified this as the most appropriate audit to cancel. This decision allows time for new processes to embed following the appointment of a new contractor, ensuring operational maturity before assurance work is undertaken. It is therefore proposed that this audit be cancelled and reconsidered as part of the 2026/27 planning cycle.

Surrey Plan

Additions	Audit Review	Reason for inclusion in the plan
Additions	None	
	Audit Review	Reason for removal from the plan
Withdrawals	Workforce Planning*	This audit was cancelled to allow the Child Protection audit to be carried out in Q3. The Q1 Child Protection audit had to be paused due to a lack of engagement and the unavailability of key contacts during the scheduled testing window. Given the high-risk rating of the Child Protection audit and its importance, it was agreed, following consultation with senior stakeholders, that it should be prioritised. As a result, the Workforce Planning audit, which was assessed as medium risk, was removed from the plan to accommodate this. In addition, a review of the Force's operating model (Op Solve) is currently underway. This is expected to inform future staffing requirements and lead to a revised workforce strategy, making it a more appropriate time to revisit Workforce Planning at a later stage.

^{*} New since last JAC meeting

9. Acceptance of Risk

Internal audit reporting protocols are in place to ensure that the scope of work and findings for all assignments are reported appropriately and that agreed management actions are approved by senior management.

Every effort will be made to resolve disagreements that may arise during the audit process. However, if, unresolved issues are considered by internal audit to fall outside of the PCC and CC's risk tolerance, these will be escalated to Senior Management and the Joint Audit Committee as deemed necessary.

There are no such instances to report from our delivery of the 2025–26 internal audit plan to date.

Analysis of 'Live Audit Reviews'

Audia Daviero	Report	Audit	Assurance	Management Actions											
Audit Review	Date	Sponsor	Opinion		Agree	d	F	endin	g	С	omple	te	С	verdu	e
				L	M	Н	L	M	Н	L	M	Н	L	M	Н
Strategy and arrangements for delivery of training to meet future need	Aug 22	DPS	Reasonable	0	1	3	0	0	0	0	0	3	0	1	0
ERP – Legacy IT Risks Oracle People Solutions	Sep 22	COO	No Assurance	0	3	8	0	0	0	0	3	2	0	0	6
Duty Resource Planning	Sep 22	ACC	Limited	2	6	1	0	0	0	2	5	1	0	1	0
Operating Systems Management	Dec 22	COO	Limited	4	13	0	0	0	0	4	12	0	0	1	0
Vulnerability Management	Jul 23	COO	Reasonable	11	1	0	0	0	0	10	1	0	1	0	0
Database Management	Sep 23	COO	Limited	0	21	0	0	0	0	0	19	0	0	2	0
SSP Vehicle Recovery Process*	Jan 24	ACC	Limited	5	6	0	0	0	0	5	6	0	0	0	0
SSP Armouries (storage and management)	Feb 24	ACC	Limited	1	7	5	0	0	0	0	3	3	1	4	2
SSP Business Continuity (SAP/ Oracle)	Feb 24	CFO	Limited	7	7	0	0	0	0	7	6**	0	0	1	0
Surrey Payroll	Feb 24	CFO	Reasonable	4	0	1	0	0	0	4	0	0	0	0	1
Surrey RoadSafe Partnership*	Apr 24	ACC	Reasonable	3	8	0	0	0	0	3	8	0	0	0	0
SSP Estates and Facilities Management	May 24	CFO	Limited	1	11	4	0	0	0	0	9	4**	1	2	0
SSP Contract Management Capital Projects	May 24	CFO	Reasonable	3	0	0	0	0	0	2	0	0	1	0	0
SSP Learning & Development Mandatory Training 2023/24	June 24	DPS	Limited	0	5	1	0	1	0	0	3	0	0	1	1
Surrey Perpetrator Pathways – Domestic Abuse – Governance and Roles & Responsibilities	Jul 24	ACC	Reasonable	0	3	0	0	0	0	0	0	0	0	3	0
SSP Supply Chain Security Management*	Jul 24	coo	Reasonable	2	12	0	0	0	0	2	12	0	0	0	0
Surrey - Data Storage and Backup	Jul 24	COO	Reasonable	3	2	0	0	0	0	2	2	0	1	0	0
SSP NPAS - National Air Helicopter Service – Use of Allocated Hours	Feb 25	ACC	Reasonable	0	5	0	0	0	0	0	4	0	0	1	0

SSP Crime Management – Organised Crime Groups Processes*	Feb 25	ACC	Reasonable	2	4	0	0	0	0	2	4	0	0	0	0
SSP Business Continuity – Longer Term Planning	May 25	ACC	Limited	3	6	0	0	3	0	3	3	0	0	0	0
SSP Joint Procurement*	May 25	CFO (CC)	Reasonable	0	3	0	0	0	0	0	3	0	0	0	0
SSP Dog School Income Generation	May 25	ACC	No	0	6	11	0	0	0	0	0	0	0	6	11
SSP Recruitment	May 25	ACO	Reasonable	0	4	2	0	3	0	0	0	2	0	1	0
Adult Abuse Investigation – Governance and Reporting	June 25	ACC	Reasonable	0	1	2	0	1	2	0	0	0	0	0	0
SSP Data Centre Facilities and Security	Jun 25	COO	Reasonable	0	8	0	0	6	0	0	2	0	0	0	0
SSP NICE investigate	Jun 25	COO	Limited	0	4	5	0	0	1	0	4	4	0	0	0
Surrey - Right Care, Right Person	Jun 25	ACC	Substantial	0	1	0	0	0	0	0	0	0	0	1	0
SSP Service Transition	Jul 25	COO	Reasonable	5	0	0	4	0	0	1	0	0	0	0	0
SSP Duty of Care Risk Assessment	Jul 25	ACO PS	Limited	0	11	0	0	11	0	0	0	0	0	0	0
Surrey - Missing Person Compliance	Aug 25	ACC	Limited	3	11	1	3	11	1	0	0	0	0	0	0
SSP Estates and Facilities - Recovery Plans	Aug 25	COO	Limited	1	10	1	1	10	1	0	0	0	0	0	0
SSP Physical Security Arrangements	Aug 25	COO	Reasonable	0	7	2	0	7	2	0	0	0	0	0	0
SSP Driver Training	Sept 25	ACC – PS&OC	Reasonable	0	2	0	0	2	0	0	0	0	0	0	0
Total				60	189	47	8	55	7	47	109	18	5	25	21

^{*} all actions completed since the last JAC meeting.

^{**} including one retired action.

Annexe 1
Southern Internal Audit Partnership - Performance Measures

	Performance Measure	Regularity	Target	Actual 25/26	Status	Direction of Travel
1.	Percentage of the agreed audit plan completed (issue of draft / final report)	Ongoing	90%	35%		n/a
2.	Audits delivered within agreed timescales (% year to date)					
	o To issue of draft report	Ongoing	80%	12%**		n/a
	o To issue of final report	Ongoing	80%	0%***	0	n/a
3.	Conformance with the Global Internal Audit Standards in the UK Public Sector	Annual	Conforms	Conforms*		\Rightarrow
4.	Audits conducted optimising the effective use of data analytics (% year to date)	Ongoing	60%	56%****		n/a
5.	Stakeholder satisfaction (annual survey)			1		
	o Audit Committee		90%	99%		1
	Senior Management	Annual	90%	99%		1
	o Key Contacts		90%	97%		1
6.	Internal audit effectively communicates with key stakeholders	,			1	•
	o Audit Committee		90%	99%		\Leftrightarrow
	Senior Management	Annual	90%	99%		\Leftrightarrow
	o Key Contacts		90%	97%		•
7.	Sufficiency of input to and discussion of the internal audit plan					
	o Audit Committee	A	90%	97%		1
	Senior Management	Annual	90%	98%		1
8.	Appropriate focus on key risks	<u> </u>				
	o Audit Committee		90%	97%		\Leftrightarrow
	Senior Management	Annual	90%	100%		1
	o Key Contacts		90%	97%		1

- * Any external quality assessment undertaken under the Public Sector Internal Audit Standards remains valid for the duration of the successive five years (from the date it was undertaken). The Southern Internal Audit Partnership will be commissioning an external quality assessment against the Global Internal Audit Standards in the UK Public Sector during 2025.
- ** One out of nine draft reports was issued within the agreed timescales. On time: Driver Training. Timescales missed for: Triaging of Intelligence Process and Governance, Estates and Facilities Recovery Plans, Duty of Care Risk Assessments, Physical Security Arrangements, Health and Safety Assaults, High Privilege Access Management, Contact and Deployment and Custody Compliance.
- ***None of the four final reports were issued within the agreed timescales, including Driver Training where the draft report was issued on time.
- **** Five out of the nine audits progressed to draft report or beyond utilised data analytics: Physical Security Arrangements, Triaging of Intelligence, High Privilege Access Management, Health and Safety Assaults and Contact and Deployment.

Annexe 2

Contingency Reviews

The table below lists engagements that would have been undertaken if additional resources were available.

Potential engagements identified or moved during the mid-year audit plan review are highlighted in red.

Audit Assignment	Directorate Sponsor	Scope	Corporate Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
Governance							
SSP - Occupational Health - Psychological Safety Screening	ACO - PS	To review the process for screening officers in high-risk roles, in relation to the provision of protection and support through effective psychological safety screening via Occupational Health.	FMS	-	Assurance	Н	
		NB: Withdrawn from 2025/26 plan, see variation above.					
Software as a Service Management	COO	Assurance over controls and compliance with those for the management of high privilege access across IT. Second part of the 24/25 audit to cover the remaining areas.	-	-	Assurance	Н	
High Privilege Access Management	COO	Assurance over controls and compliance with those for the management of high privilege access across IT. Second part of the audit moved from 2024/25 to 2025/26 to cover the remaining areas.	-	-	Assurance	Н	
IT Health Check Remediation	COO	Assurance over the controls in place to ensure that remediations from the	-	-	Assurance	Н	

Audit Assignment	Directorate Sponsor	Scope	Corporate Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
		annual IT Health Check are identified, monitored and addressed within reasonable and defined timeframes.					
Surrey - OPCC - Strategic Change Readiness	OPCC - CFO	NB: Discussed as part of the review of the audit plan. Due to its infancy, an advisory review in 2026/27 would add more value. Scope would focus on the arrangements in place to respond to major externally driven changes and the ability to maintain service delivery, governance, and compliance during a period of strategic transition.	-	OPCC – 14 & STRSX5595	Advisory	М	
SSP - Kingstanding Training Facility – Health & Safety Risk Management and Capacity Planning	COO	NB: Discussed as part of the mid-year review of the audit plan. A Gold Group is in place, implementing and overseeing new ways of working. Once concluded, we will assess the value of an audit of the new arrangements in place to manage health and safety and capacity.	-	STRJ5614	Assurance	М	
Management of Overtime and TOIL	CFO	To review the management and control of overtime and Time Off In Lieu (TOIL), ensuring effective oversight, compliance with relevant policies, and the implementation of improvements to optimise resource utilisation and manage payment of TOIL.	-	STRSX4650	Assurance	М	

Audit Assignment	Directorate Sponsor	Scope	Corporate Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
Health & Safety - Governance Arrangements	DCC	Assurance over the governance and oversight mechanisms in place for Health & Safety across the two forces. The audit will focus on the governance structures, roles, and responsibilities, with particular attention to the mechanisms that are activated in the event of a serious incident.	-	-	Assurance	М	Q4
Organisational Learning	DCC	To review the organisational learning processes across both police forces, focusing on the governance structures and mechanisms for capturing, sharing, and implementing lessons learned from various sources.	-	-	Assurance	М	Q2
Surrey - One Room - Contact Centre and Control Room - Roles, responsibilities and supervision	ACO - LP	Provide assurance over the new roles, responsibilities, and supervision arrangements following the merger of the contact centre and control room.	РСР	-	Assurance	M	
SSP - ERP - Centre of Excellence Processes	ACO - PS	To review the new processes being established to identify and drive improvements following the upgrades to the ERP programmes.	-	-	Assurance	М	
Surrey - Gross Misconduct Hearings	ACC – CJ, C, T and M	Review the process for conducting misconduct hearings, focusing on timeliness and whistleblower support.	-	-	Assurance	М	

Audit Assignment	Directorate Sponsor	Scope	Corporate Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
SSP - Transformation Processes	ACC – CJ, C, T and M	To review at how joint force and single force transformation is prioritised and managed.	-	-	Assurance	M	
SSP - Payroll - Market Supplements	ACO - PS	To review the use and management of market supplements.	-	-	Assurance	М	
Surrey - Annual Governance Statement	CFO	To review the annual governance statement process	-	-	Assurance	М	
Surrey OPCC - Holding the Force to Account - Scrutiny Process	OPCC - CFO	To review the scrutiny processes in place for the OPCC to hold the Force to account.	-	-	Assurance	M	
Surrey OPCC - Specified Information Order	OPCC - CFO	To review compliance with the Specified Information Order requirements.	-	-	Assurance	М	
SSP - Firing Range	ACC – PS & OC	To evaluate the controls and governance for maintaining accredited firearms officers using third-party firing ranges during the new firing range project.	-	-	Assurance	М	
SSP -Mobilising Public Order Officers	ACC – PS & OC	To assess the processes and controls for mobilising officers during public order incidents.	-	-	Assurance	M	_
Surrey - Estates Transformation Programme	COO	NB: Discussed as part of the audit planning process. Due to its infancy, an audit in 2026/27 would add more value.	-	-	Assurance	L	

Audit Assignment	Directorate Sponsor	Scope	Corporate Priority	Corporate Risk Register Reference	Assurance / Advisory	Internal Audit Risk Assessment	Quarter
SSP – Environmental Sustainability	COO	NB: Progress in this area is linked to government funding, environmental sustainability is being considered as part of the Estates Transformation Programme.	-	-	Assurance	L	
Surrey - Mount Browne	coo	NB: Discussed as part of the audit planning process. This project has been audited in 2025. Assurance requirements to be considered throughout the lifecycle of the project.	-	-	Assurance	L	