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**Southern Internal  
Audit Partnership**

Assurance through excellence  
and innovation

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**Internal Audit Progress Report**

**OFFICE OF THE POLICE & CRIME COMMISSIONER FOR SURREY & SURREY  
POLICE – November 2025**

Prepared by: Penny Frost, Chief Internal Auditor

## 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:

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

<b>Substantial</b>	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.
<b>Reasonable</b>	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.
<b>Limited</b>	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.
<b>No</b>	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.

As previously reported, the Southern Internal Audit Partnership experienced a higher than average level of attrition earlier in the year resulting in vacancies at auditor, senior auditor and audit manager level.

Positively, all posts at auditor and senior auditor level have now been filled with additional resource also being added to our specialist IT and data analytic teams. The advert for internal audit manager is currently live with interviews scheduled for November.

It will inevitably take a period of time to fully onboard and induct new staff. The Southern internal Audit Partnership have enacted contingency arrangements for additional support through the appointment of short-term agency staff to manage this period of onboarding.

Whilst there will be no financial impact to the Constabulary or OPCC, there may be some minor slippage in delivery of quarter 2 / 3 reviews.

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.

### 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 - Testing delayed due to staff changes and leave. Draft issued 28 Aug; further evidence requested. Close meeting rescheduled to 29 Sept, revised draft issued 22 Oct. Awaiting management actions.
Estates and Facilities – Recovery Plans	COO	23.12.24	11.02.25	27.04.25	07.07.25	07.08.25	Limited	Q1
Duty of Care Risk Assessments	ACO - PS	23.12.24	03.02.25	01.04.25	16.07.25	04.08.25	Limited	Q1
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	20.11.25	Reasonable	Q1 – Delay in obtaining final audit evidence, extending fieldwork by one week.
Physical Security Arrangements	COO	02.05.25	28.05.25	12.06.25	28.07.25	14.08.25	Reasonable	Q1

Audit Review	Sponsor	Scoping Held	ToR Issued	Fieldwork Start	Draft Report	Final Report	Assurance Opinion	Comment
Long-Term Sickness/ Absence Management	ACO - PS	30.06.25	18.07.25	18.08.25	24.09.25	30.10.25	Limited	Q2
Follow up – Government Procurement Cards	CFO	08.09.25	11.09.25	22.09.25				Added to the plan in year. Delay during testing due to IT issues affecting provision of evidence.
Follow up – Leavers Process	ACO-PS	13.10.25	14.10.25	04.11.25				Added to the plan in year.
Seizing of Evidence Process	COO	09.10.25	27.10.25	03.11.25				Q3
Training - Management of Attendance	ACO-PS	16.10.25	27.10.25	18.11.25				Q3
Procurement	CFO							Q4
Capital Funding Processes	CFO							Q4
Vetting	DCC							Q4
<b>Collaborated Plan - IT</b>								
IT Disaster Recovery and IT Service Continuity	COO	26.11.24	5.12.24	20.01.25	11.11.25			Q1 - Delays due to auditor availability for testing. Close meeting held 20 Nov.
High Privilege Access Management	COO	11.12.24	15.01.25	25.03.25	14.07.25	05.11.25	Limited	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	16.09.25	21.10.25	19.11.25	Reasonable	Q2

Audit Review	Sponsor	Scoping Held	ToR Issued	Fieldwork Start	Draft Report	Final Report	Assurance Opinion	Comment
AI & Robotics - Policy and Use of Data	COO							Q4
<b>Surrey Plan</b>								
Child Protection	ACC – PP&SCC	14.05.25	12.06.25	07.11.25				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	26.09.25	Reasonable	Q1 – Delays in obtaining audit evidence for testing, due to annual leave and training within Force.
Contact and Deployment - Call Grading	ACC - LP	22.05.25	08.07.25	07.08.25	10.09.25	23.10.25	Reasonable	Q1 - Key contact unavailable due to training and leave during testing period.
Public Protection - Training and CPD	ACC – PP&SCC	23.06.25	24.07.25					Q2 – Delay in holding detailed scoping meeting and start of testing due to changes in key contacts.
<b>Surrey Plan - IT</b>								
Oracle Infrastructure Management	COO	23.10.25	04.11.25					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

Additions	Audit Review	Reason for inclusion in the plan
	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.
	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.
Withdrawals	Audit Review	Reason for removal from the plan
	Occupational Health – Psychological Safety Screening	<p>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.</p> <p>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.</p>

## Surrey Plan

Additions	Audit Review	Reason for inclusion in the plan
	None	
Withdrawals	Audit Review	Reason for removal from the plan
	Workforce Planning	<p>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.</p> <p>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.</p>
	Investigations - Reasonable Lines of Enquiry Process - High Volume Crimes*	<p>This audit was cancelled at the request of the Force due to an HMICFRS inspection in this area which overlapped with the scope of the audit. The audit had already been scoped and the Terms of Reference issued and agreed. Given the similarity of assurance this audit was cancelled to avoid duplication.</p>

\* 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'

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions											
				Agreed			Pending			Complete			Overdue		
				L	M	H	L	M	H	L	M	H	L	M	H
Strategy and arrangements for delivery of training to meet future need	Aug 22	DPS	Reasonable	0	1	3	0	0	0	0	0	3		1	
ERP – Legacy IT Risks Oracle People Solutions	Sep 22	COO	No Assurance	0	3	8	0	0	0	0	3	3			5
Duty Resource Planning	Sep 22	ACC	Limited	2	6	1	0	0	0	2	5	1		1	
Operating Systems Management	Dec 22	COO	Limited	4	13	0	0	0	0	4	12	0		1	
Vulnerability Management	Jul 23	COO	Reasonable	11	1	0	0	0	0	10	1	0	1		
Database Management	Sep 23	COO	Limited	0	22	0	0	0	0	0	21	0		1	
SSP Armouries (storage and management)	Feb 24	ACC	Limited	1	7	5	0	0	0	1	5	5		2	
SSP Business Continuity (SAP/ Oracle)*	Feb 24	CFO	Limited	7	7	0	0	0	0	7	7**	0			
Surrey Payroll	Feb 24	CFO	Reasonable	4	0	1	0	0	1	4	0	0			
SSP Estates and Facilities Management	May 24	CFO	Limited	1	11	4	0	0	0	0	10	4**	1	1	
SSP Contract Management Capital Projects*	May 24	CFO	Reasonable	3	0	0	0	0	0	3	0	0			
SSP Learning & Development Mandatory Training 2023/24	June 24	DPS	Limited	0	5	1	0	0	0	0	4	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		3	
Surrey - Data Storage and Backup*	Jul 24	COO	Reasonable	3	2	0	0	0	0	3	2	0			
SSP NPAS - National Air Helicopter Service – Use of Allocated Hours*	Feb 25	ACC	Reasonable	0	5	0	0	0	0	0	5	0			
SSP Business Continuity – Longer Term Planning	May 25	ACC	Limited	3	6	0	0	2	0	3	4	0			
SSP Dog School Income Generation*	May 25	ACC	No	0	6	11	0	0	0	0	6	11			
SSP Recruitment	May 25	ACO	Reasonable	0	4	2	0	0	0	0	0	2		4	

Adult Abuse Investigation – Governance and Reporting	June 25	ACC	Reasonable	0	1	2	0	0	0	0	0	0		1	2
SSP Data Centre Facilities and Security	Jun 25	COO	Reasonable	0	8	0	0	3	0	0	5	0			
SSP NICE investigate*	Jun 25	COO	Limited	0	4	5	0	0	0	0	4	5			
Surrey - Right Care, Right Person*	Jun 25	ACC	Substantial	0	1	0	0	0	0	0	1	0			
SSP Service Transition	Jul 25	COO	Reasonable	5	0	0	4	0	0	1	0	0			
SSP Duty of Care Risk Assessment	Jul 25	ACO PS	Limited	0	11	0	0	0	0	0	4	0		7	
Surrey - Missing Person Compliance	Aug 25	ACC	Limited	3	11	1	3	11	1	0	0	0			
SSP Estates and Facilities - Recovery Plans	Aug 25	COO	Limited	1	10	1	0	3	0	1	7	0			1
SSP Physical Security Arrangements	Aug 25	COO	Reasonable	0	7	2	0	7	2	0	0	0			
SSP Driver Training	Sept 25	ACC – PS&OC	Reasonable	0	2	0	0	1	0	0	0	0		1	
Sy Custody Compliance*	Sept 25	ACC – CJ, CT&M	Reasonable	0	1	0	0	0	0	0	1	0			
Sy Contact and Deployment - Call Grading	Oct 25	ACC - LP	Reasonable	2	3	0	1	3	0	1	0	0			
Long-Term Sickness/ Absence Management	Oct 25	ACO - PS	Limited	2	11	3	2	11	3	0	0	0			
High Privilege Access Management	Nov 25	COO	Limited	3	8	1	3	7	0	0	1	1			
Cyber Security Patch Management - Identification Controls	Nov 25	COO	Reasonable	3	0	0	1	0	0	2	0	0			
Triaging of Intelligence - Process and Governance	Nov 25	ACC – PP&SCC	Reasonable	6	5	1	6	4	0	0	0	0		1	1
Total				64	185	52	20	52	7	42	108	35	2	25	10

\* 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
<b>1. Percentage of the agreed audit plan completed (issue of draft / final report)</b>	Ongoing	90%	48%		
<b>2. Audits delivered within agreed timescales (% year to date)</b>					
○ To issue of draft report	Ongoing	80%	25%**		
○ To issue of final report	Ongoing	80%	10%***		
<b>3. Conformance with the Global Internal Audit Standards in the UK Public Sector</b>	Annual	Conforms	Conforms*		
<b>4. Audits conducted optimising the effective use of data analytics (% year to date)</b>	Ongoing	60%	50%****		
<b>5. Stakeholder satisfaction (annual survey)</b>					
○ Audit Committee	Annual	90%	100%		n/a
○ Senior Management		90%	100%		n/a
○ Key Contacts		90%	100%		n/a
<b>6. Internal audit effectively communicates with key stakeholders</b>					
○ Audit Committee	Annual	90%	100%		n/a
○ Senior Management		90%	100%		n/a
○ Key Contacts		90%	100%		n/a
<b>7. Sufficiency of input to and discussion of the internal audit plan</b>					
○ Audit Committee	Annual	90%	100%		n/a
○ Senior Management		90%	100%		n/a
<b>8. Appropriate focus on key risks</b>					
○ Audit Committee	Annual	90%	100%		n/a
○ Senior Management		90%	100%		n/a
○ Key Contacts		90%	100%		n/a

\* 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 has commissioned an external quality assessment against the Global Internal Audit Standards in the UK Public Sector during 2025.

\*\* Three out of 12 draft reports were issued within the agreed timescale, these were Driver Training, Long-Term Sickness and Cyber Security Patch Management.

\*\*\*One of the 10 final reports was issued within the agreed timescales - Cyber Security Patch Management.

\*\*\*\* Six out of the 12 audits progressed to draft report or beyond utilised data analytics: Physical Security Arrangements, Triaging of Intelligence, High Privilege Access Management, Health and Safety – Assaults. Long-Term Sickness and Contact and Deployment.