



# Office of the Police and Crime Commissioner for Cheshire / Cheshire Constabulary

Final Internal Audit Plan 2025/26

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**Anne-marie Harrop**  
*Engagement Lead*  
07920 150313  
Anne-marie.harrop@miaa.nhs.uk



**Charles Black**  
*Delivery Manager*  
07554332410  
Charles.black@miaa.nhs.uk



# 1 Executive Summary

## 1.1 MIAA's Strategy - 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. Our current MIAA wide strategy is summarised below:

<b>Our Vision</b>	MIAA will be the provider of choice of public and 3 <sup>rd</sup> sector clients, supporting them to deliver value and improve services for the benefit of the people and communities they serve.					
<b>Our Mission</b>	To drive value and improve outcomes through excellence and professionalism					
<b>Our Values</b>	 <b>TRUST</b>		 <b>RESPECT &amp; COMPASSION</b>		 <b>COMMITMENT TO INNOVATION &amp; EXCELLENCE</b>	
<b>Our Strategic Objectives</b>	<b>FINANCE</b> Ensure MIAA is sustainable and continues to grow its client base, products and service offers	<b>QUALITY &amp; ADDED VALUE SERVICES</b> Ensure MIAA demonstrates added value, delivers quality and professional services for our clients	<b>PEOPLE</b> Continue to recruit, develop, support, retain and reward our people to maximise their potential	<b>GOVERNANCE &amp; ACCOUNTABILITY</b> Ensure we demonstrate effective and appropriate governance and accountability to our stakeholders	<b>INNOVATION</b> Continue to lead and innovate across all our services	



## 1.2 Your Risk Assessment

A strong risk assessment underpins the Internal Audit Plan. This has focused upon your assurance framework and Strategic Risk Register as this represents **Cheshire Constabulary and the Office of the Police and Crime Commissioner for Cheshire's** own assessment of the risks to achieving its strategic objectives. 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.

Where available and appropriate we have considered the work of other assurance providers in developing your plan.

## 1.3 Your Internal Audit Plan

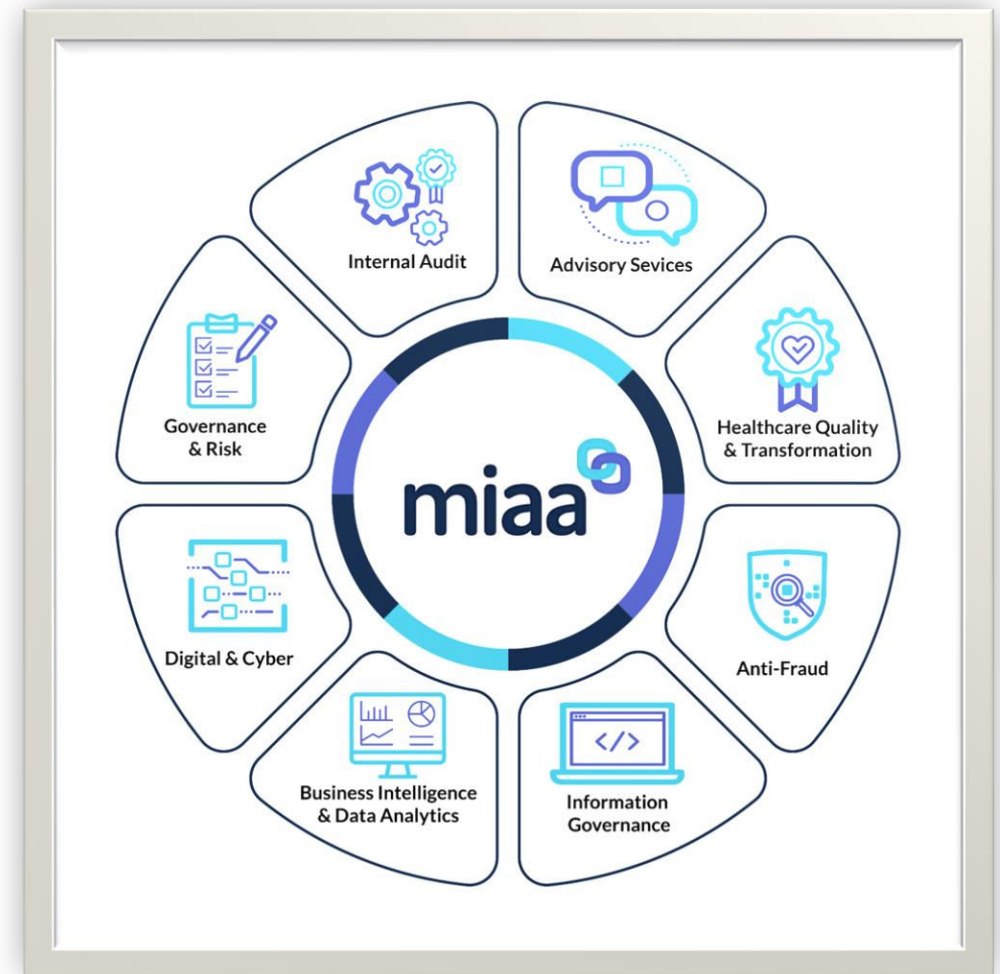
Your Internal Audit service includes core assurances, national and regional risk areas and strategic risks from your assurance framework. The draft plan is based on an initial risk assessment and provides indicative coverage for the organisation. The plan will remain flexible to allow for responses to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

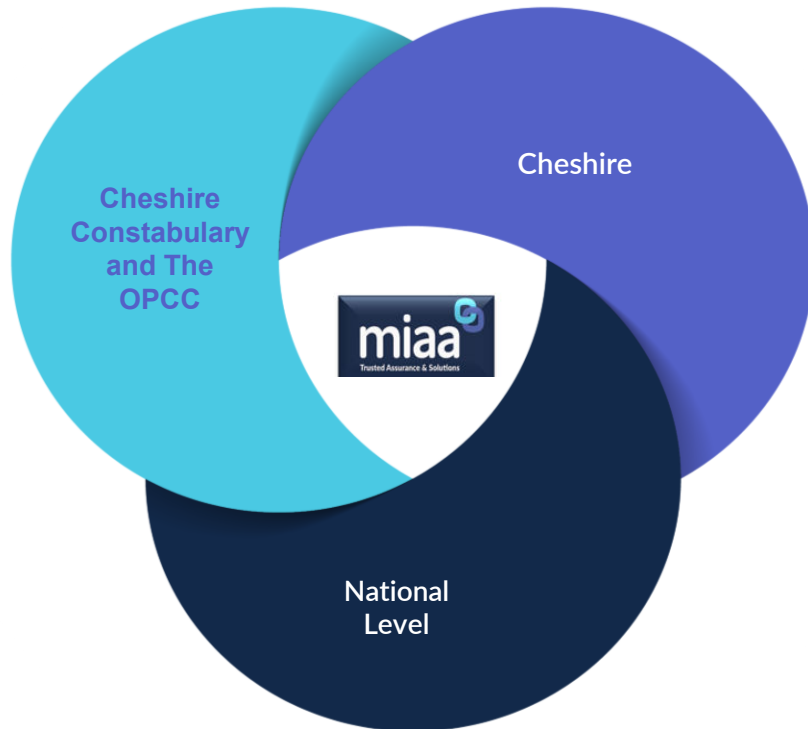
MIAA insights, including benchmarking, briefings and events will be integral to your plan.

Your fees for 2025/26 are £32,200





## 2 Supporting you through Adding Value



### Individual Organisation Level

- Client Focused: Relationships & Engagement
- Specialist Services
- Local presence
- Flexibility and ability to respond
- Sharing of best practice / aligning of audit review approaches and scopes where appropriate
- Access to MIAA Insights and Benchmarking, Events

### System Level

- Regional based teams
- Significant experience and knowledge: extensive client base
- Benchmarking, shared learning & best practice
- Regional & System Groups, inc:
  - CIPFA North West (Audit & Risk Group)
  - IIA North West
  - Regional Audit Chairs
  - Regional Cyber Groups

### National Level

- Involvement and representation on National Bodies, inc:
  - UK Public Sector Internal Audit Standards Advisory Board
  - Management Focus Group
  - The Internal Audit Network
  - Cyber Associates Network Development Group
- National Publications, Insights and Contributions, inc:
  - TIAN // IIA / CIPFA



# 3 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.



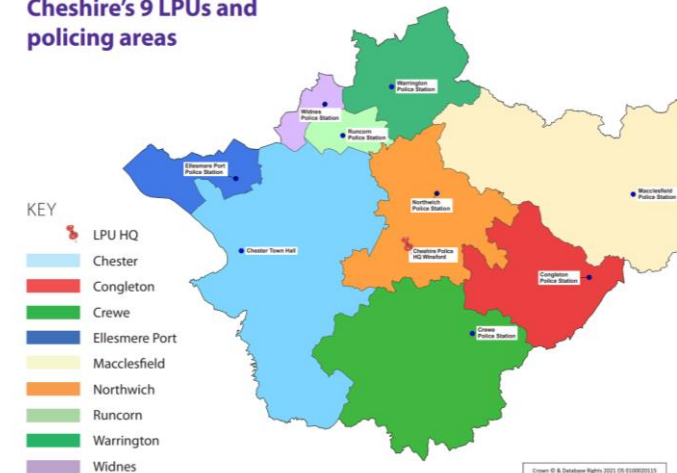
## Assurance Built Around Your Risks

- *Financial sustainability*
- *Professional Standards*
- *Delivery of Police and Crime priorities and programmes*
- *Workforce*
- *Cyber and IT resilience*

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.



Cheshire's 9 LPUs and policing areas





# 4 Internal Audit Risk Assessment

The Cheshire Constabulary and the Office of the Police and Crime Commissioner for Cheshire’s internal audit plan is built from a risk assessment which has considered national and emerging risks and priorities 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 plans and priorities 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 your Strategic Risk Register, Police and Crime Plan and operational plans and performance.
- **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.







# 5 Operational Internal Audit Plan 25/26

Review & Scope	Risk / Rationale	Planned Delivery	Lead
<b>Finance &amp; Sustainability</b>			
<b>Key Financial Systems and Expenses:</b> To provide assurance that the most significant key financial controls are appropriately designed and operating effectively in practice., including expenses.	<b>Core Assurance/ Joint Strategic Risk Register</b>	Q3	OPCC/Chief Constable
<b>National Fraud Initiative:</b> Review and investigation of the outcome of the NFI data match exercise.	<b>Mandated Requirement</b>	Q4	OPCC/Chief Constable
<b>Central Ticket Office:</b> To provide an assessment of the implementation of the public access system for the central ticket office.	<b>Management Request</b>	Q1	OPCC/Chief Constable
<b>Compliance</b>			
<b>Professional Standards:</b> To provide assurance that the Constabulary have developed and implemented robust procedures around Professional Standards.	<b>Risk Assessment</b>	Q2	OPCC/Chief Constable
<b>People &amp; Performance</b>			
<b>Victim Support:</b> To provide an assessment of the effectiveness of the processes in place to provide support to victims of crime.	<b>Management Request</b>	Q4	OPCC/Chief Constable
<b>Information Technology</b>			
<b>Rollout of Microsoft 365:</b> Evaluation of the deployment and rollout of M365. This will include consideration of the approach to information management and impact on working practices.	<b>Risk Assessment</b>	Q3	OPCC/Chief Constable
<b>Follow Up &amp; Contingency</b>			
<b>Follow up and Contingency</b>	<b>PSIAS requirement</b>	Q1 – Q4	OPCC/Chief Constable
<b>Planning &amp; Reporting</b>			
<b>Planning, Management, Reporting &amp; Meetings</b>	<b>PSIAS requirement</b>	Q1 – Q4	OPCC/Chief Constable



# Appendix A – 3 Year Strategic Internal Audit Plan

We have mapped your strategic objectives and strategic risks to the 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.

2025/26	2026/27	2027/28
<b>Governance, Risk and Legality</b>		
-	Commissioner Community Funding	Vetting
<b>Finance and Sustainability</b>		
Key Financial Systems & Expenses National Fraud Initiative Central Ticket Office	Key Financial Systems National Fraud Initiative	Key Financial Systems National Fraud Initiative
<b>Compliance</b>		
Professional Standards	Complaints	Crime Recording
<b>People and Performance</b>		
Victim Support	Protecting Vulnerable People	Health and Wellbeing
<b>Digital</b>		
Rollout of Microsoft 365	Critical Apps	IT Asset Management



# 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 (measured as per TeamMate system) – 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 (measured as per TeamMate system)
Final audit report issued within 10 days of receiving management response	100%	Quarterly (measured as per TeamMate system)
Final audit reports are agreed by the nominated executive director, who will ensure consultation has taken place with relevant staff/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)

## Global Internal Audit Standards in the UK Public Sector

This Plan is compliant with the requirements of the Global Internal Audit Standards as they apply in the UK Public Sector which came into effect on 1<sup>st</sup> April 2025.

### 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.

