



# POLICE AND CRIME COMMISSIONER FOR CAMBRIDGESHIRE

## Internal Audit Progress Report

25 February 2026

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To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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## KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Joint Audit Committee at the 1 May 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



### Internal Audit Plan 2025/26

#### Cambridgeshire Only plan:

We have issued one final internal audit report for the 2025/26 plan since the last meeting:

- Fleet Management

The fieldwork for the Risk Management audit has now commenced and the Follow Up audit will be completed in March 2026.

#### BCH plan:

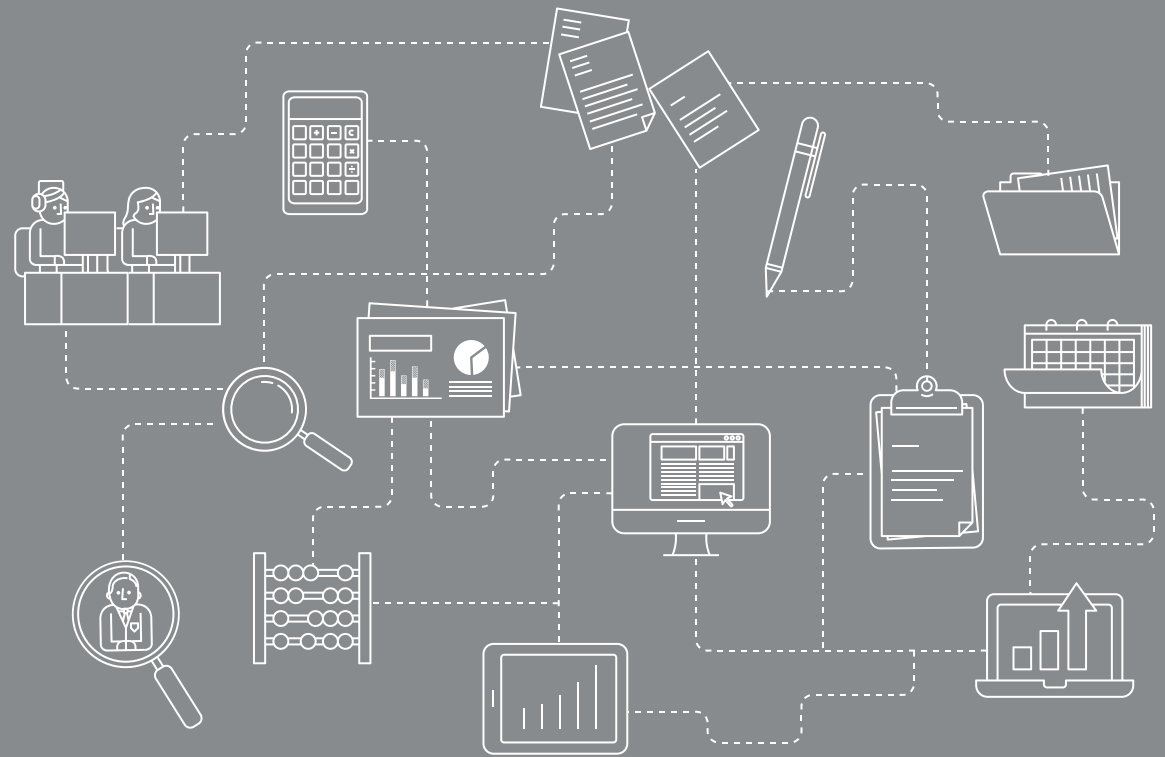
- We have issued the Failure to Prevent Fraud Review report in draft since the last meeting.
- The debrief has been completed for the ERSOU Financial Management audit, and the fieldwork for the Cyber Security and Business Continuity audits are ongoing. The scope for the Corporate Review has been issued, which will take place in March 2026.

Details of the progress made against the internal audit plans are included in Section One as well as a summary of opinions and actions to date. **[To discuss and note]**

Our internal audit plan for 2026/27, including for Cambridgeshire Only and BCH, has been presented for approval at this meeting, please refer to the separate paper on this matter. **[To approve]**

# Final Reports

# 01



# 1. FINAL REPORTS 2025/26

## 1.1 Summary of progress to date – Cambridgeshire Only

This section summarises the reports that have been finalised since the last meeting in bold.

Assignment	Status / Opinion issued	Actions agreed			Target Timing (as per IA plan)
		L	M	H	
Payments and Creditors	Final – <b>Reasonable Assurance</b>	2	1	0	Q2 2025/26
General Ledger	Final – <b>Substantial Assurance</b>	1	0	0	Q2 2025/26
<b>Fleet Management</b>	<b>Final – Reasonable Assurance</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>Q3 2025/26</b>
Risk Management	Fieldwork Underway	-	-	-	Q4 2025/26
Follow Up	Scoping – March 2026	-	-	-	Q4 2025/26

## 1.2 Themes arising from control observations – Cambridgeshire Only

The table below identifies the themes arising from control observations for the 2025/26 internal audit plan, which will be tracked throughout the year. At this stage we do not have any specific trends arising to highlight as the management actions agreed are spread across a number of theme areas.

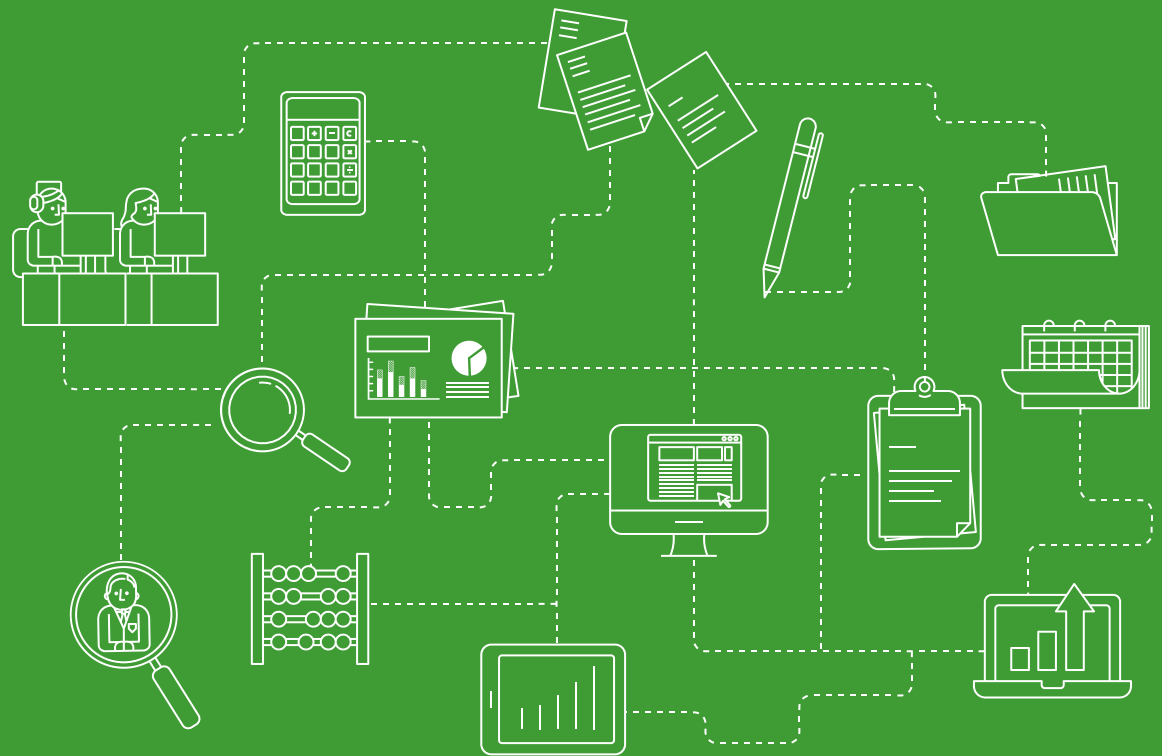
Theme	Low	Medium	High
Non-compliance with procedures	1	1	0
Policies and procedures	1	0	0
Record keeping	1	0	0
Information technology	0	1	0
Management Information	1	0	0
Planning	0	1	0
<b>Total</b>	<b>4</b>	<b>3</b>	<b>0</b>

### 1.3 Summary of progress to date – BCH

Assignment and Lead Force	Status / Opinion issued	Actions agreed			Target Timing (as per IA plan)
		L	M	H	
Fraud Controls – Cambridgeshire	Draft Issued	-	-	-	Q2 2025/26
ERSOU Financial Management – Bedfordshire	Debrief Completed	-	-	-	Q2 2025/26
Cyber Security – Hertfordshire	Fieldwork Underway	-	-	-	Q3 2025/26
Business Continuity – Hertfordshire	Fieldwork Underway	-	-	-	Q3 2025/26
Corporate Review – Bedfordshire	Scope Issued – March 2026	-	-	-	Q4 2025/26

# Appendices

# 02



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## APPENDIX A: OTHER MATTERS

### Changes to the 2025/26 Internal Audit Plan

There have been no changes to the 2025/26 internal audit plan since the last meeting in October 2025.

### 2025/26 Head of Internal Audit Opinions

Three reports have been finalised to date, both of which have resulted in positive assurance opinions, and will not therefore negatively impact the year end opinions. We will provide further updates as more reports are finalised, and we will also keep the Chief Finance Officers updated through our regular communications throughout the year.

### Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

### Added value work

We have issued the following client briefings since the last Joint Audit Committee:

- Emergency Services News Briefing (November 2025)

## FOR FURTHER INFORMATION CONTACT



**Daniel Harris, Partner – Partner and Head of Internal Audit**

Email: [Daniel.Harris@rsmuk.com](mailto:Daniel.Harris@rsmuk.com)  
Telephone: 07792 948767



**Jamil Khan, Managing Consultant**

Email: [jamil.khan@rsmuk.com](mailto:jamil.khan@rsmuk.com)  
Telephone: 01908 687 860

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Police and Crime Commissioner for Cambridgeshire, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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# AUDIT OUTCOME OVERVIEW – FLEET MANAGEMENT

**Background:** We have undertaken an audit of Fleet Management for the Police and Crime Commissioner for Cambridgeshire as part of the internal audit plan for 2025/26. The purpose of the audit was to provide an assessment of the control framework surrounding Fleet Management, including clarity of roles and responsibilities, how processes enable effective vehicle tasking and the consistency of practices.





Fleet Management is overseen by a Fleet Governance Board and supported by a Vehicle User Group. The Fleet Governance Board is responsible for the review of a number of related areas, including vehicle utilisation, vehicle tasking, and oversight of the Fleet Transition Plan.

Vehicle utilisation and tasking data are reported via a Power BI dashboard linked to telematics data in the first instance and digital vehicle tasking forms in the second. With respect to vehicle insurance, the Force operates a self-insurance fund, with an additional insurance policy in place for higher value claims. Driver training is managed through the BCH Driver Training Unit (DTU), who submit evidence relating to delivered courses to the College of Policing annually, on which basis the latter approves BCH's license to deliver driver training courses. A structured Fleet Transition Plan is in place with short, medium and long-term actions to achieve a more sustainable fleet. The Tranman system is used for fleet management.

**Conclusion:** Overall, we found that the control framework surrounding fleet management was well-designed and applied. Appropriate policies and procedures relating to Fleet Management were up to date and available to key staff. A system was in place to monitor compliance with vehicle tasking requirements; the Force has reduced to zero the number of vehicles without any historic tasking checks, although there remain areas of non-compliance with on-going checks. The Driver Training Unit is licensed by the College of Policing to deliver driver training courses, on the basis of annual submission of evidence to the College. Appropriate insurance arrangements were evidenced, whilst sample testing indicated vehicle tax status was up to date in the Tranman system. Using Alteryx we completed a data analytics review of Tranman data quality, finding no exceptions.

A Fleet Transition Plan has been developed with clear actions, although this needs to be formally ratified and ownership of actions clarified.

**Internal audit opinion:**

			
<b>Minimal Assurance</b>	<b>Partial Assurance</b>	<b>Reasonable Assurance</b>	<b>Substantial Assurance</b>

Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).

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**Audit themes:** We identified the following control exceptions resulting in the agreement of two medium and one low priority management actions.

- **Planning (Sustainability and Net Zero)** – The Fleet Transition Plan was updated and discussed at the November 2025 Fleet Governance Working Group meeting, however, there was no clear evidence in the minutes that the plan was formally ratified in accordance with expected governance requirements.

While the plan outlined actions, expected benefits, and target dates, it did not assign clear ownership for delivery or specify measurable indicators, data sources, or accountability arrangements. **(Medium)**

- **Non-Compliance with Procedures (Vehicle Tasking)** – The Constabulary has built a Power BI dashboard which reports on vehicle tasking compliance by pulling data from Microsoft Forms. We reviewed the dashboard and confirmed it was appropriately designed and intuitive. We confirmed that the team had worked to reduce the number of vehicles that had never been tasked, and this had fallen to zero across the Constabulary. Sample testing verified that evidence was in place to demonstrate vehicle tasking checks. However, the dashboard indicated that 28% of vehicles had not completed a daily check within the last seven days, and 48% had not completed a weekly check in the same period.

There remains, therefore, a level of non-compliance. **(Medium)**

- **Management Information (Vehicle Utilisation)** – We found that utilisation targets were not in place for different vehicle categories. **(Low)**

We noted the following controls to be adequately designed and operating effectively.

- **Policies and Procedures** – We confirmed that relevant policies and procedures were up to date, available to key staff and suitably detailed including roles and responsibilities. This included the Using and Preparing Police Owned or Hired Vehicles Procedure, the Driving for Work Policy, and Management and Use of Vehicle Telematics Policy and Procedure.
- **Driver Training** – We verified through review of the College of Policing’s decision letter dated March 2025; that the BCU DTU’s licence application was formally approved for driver training. Sample testing of drivers verified that for each training certification were up to date.
- **Insurance Arrangements** – We examined the March 2025 Self-Insurance Funding Review report prepared by Gallagher, which was scoped to assess the adequacy of insurance provisions and reserves for self-insured claims. The review included Motor Comprehensive insurance and concluded with a recommended total fund size. Additionally, we inspected a Certificate of Motor Insurance covering the period October 2025 to September 2026, confirming that third-party insurance was maintained.
- **Vehicle Tax** – Sample testing of vehicles from the fixed asset register verified that for each applicable sample the tax status was recorded on Tranman and that this was up to date.
- **Vehicle Valuation** – We confirmed through comparison of the vehicles fixed asset register to the trial balance at the time of audit that the asset register tied to the balance sheet.
- **Tranman Data Quality** – Through the use of Alteryx software we applied data analytics to test for null values in the Tranman export provided. All fields were fully populated except for the field 'operational\_us\_2'. We noted, however, in query with the Fleet Support Manager, that this was not a mandatory field and therefore did not require populating. We also reviewed categorical fields in the data (make, model, fuel type, role and colour) to identify any inconsistencies in the use of categorical data, finding no issues.

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- **Governance and Reporting** – We reviewed the monthly Fleet Governance Working Group and Vehicle User Group meeting notes to assess the level of reporting and review of vehicle utilisation. For the Vehicle User Group, we confirmed clear evidence that fleet utilisation was reviewed at each meeting, including highlighting of most underutilised vehicles, and evidence of adjustments to fleet as a consequence.

We confirmed that updates from the group were received and discussed at each of the Fleet Governance Working Group meetings. Where applicable, actions were raised and tracked accordingly.

# SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as\*:

**High**

Immediate management attention is necessary.

**Medium**

Timely management attention is necessary.

**Low**

There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	We will continue to review daily and weekly tasking checks via the Power BI dashboard, and escalate non-compliance through the Fleet Governance Working Group where appropriate.	Medium	Chief Inspector for Fleet	30 September 2026
2	<p>We will ensure the Fleet Transition Plan is formally ratified by the Fleet Governance Working Group, to be evidence in the group's meeting minutes.</p> <p>We will also ensure clear ownership of action within the plan has been established and communicated.</p> <p>Specific success measures will be developed to ensure delivery of the plan can be effectively monitored.</p>	Medium	CFO & Director of Resources	30 June 2026