



POLICE AND CRIME COMMISSIONER FOR CAMBRIDGESHIRE AND CAMBRIDGESHIRE CONSTABULARY

Internal Audit Strategy 2026/27 to 2028/29, including the 2026/27 Internal Audit Plan

Presented at the Joint Audit Committee meeting of: 25 February 2026

This report is solely for the use of the persons to whom it is addressed.

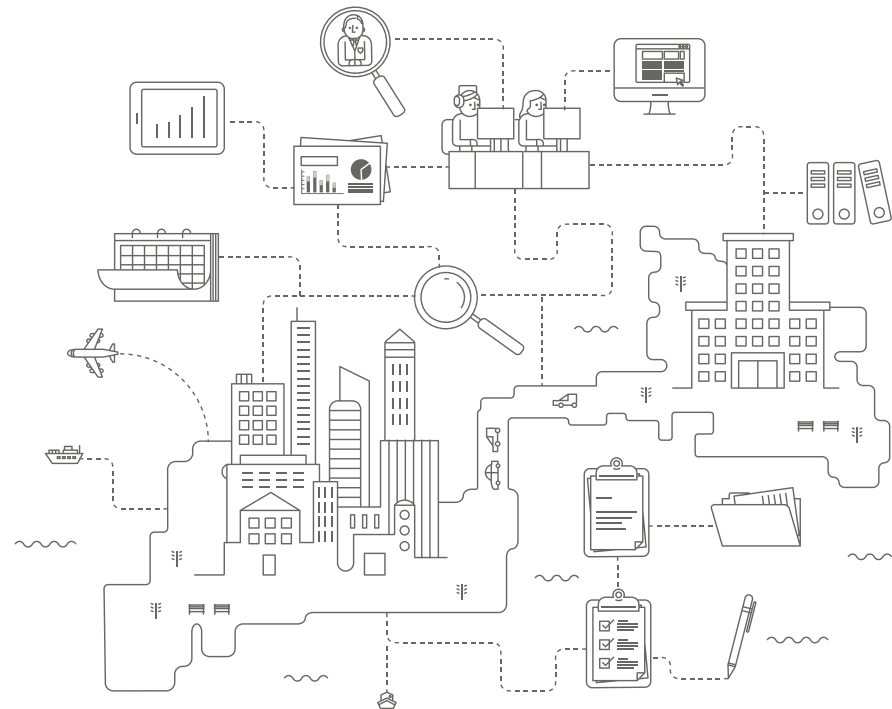
To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

CONTENTS

| | |
|---------------------------------------|---|
| Executive summary | 3 |
| 1.1 Internal Audit Plan 2026/27 | 5 |
| 1.2 Internal Audit Methodology | 9 |

Appendices

| | |
|--|----|
| 2.1 Internal Audit Strategy 2026/27 to 2028/29 | 11 |
| 3.1 Your Internal Audit Service | 16 |
| 3.2 Internal Audit Charter | 17 |



EXECUTIVE SUMMARY

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary and Cambridgeshire Constabulary and in the year ahead, including changes within the sector.

Our Internal Audit Plan for Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary is presented for approval by the Joint Audit Committee at this meeting. The Committee are asked to approve both the Cambridgeshire Only and the BCH Collaborated Internal Audit Plans and associated Internal Audit Charter.

During the year, we will continue to work with management and hold regular meetings to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs. The key points to note from our plan are:



Your core team are Dan Harris and Jamil Khan who are supported by specialists, as required.



Number of deliverables: Five Cambridgeshire only audits, Five BCH audits, quarterly progress reports, client briefings, monthly calls with management, Annual Audit Plan and Strategy and an Annual Report.



Flexible and agile approach to deliver in order to respond to your needs.



We are content that the level of resource to deliver our plan is sufficient to allow us to deliver two opinions on risk management, governance and internal control.



Technology toolkit – 4 questionnaires, Alteryx, PowerBi

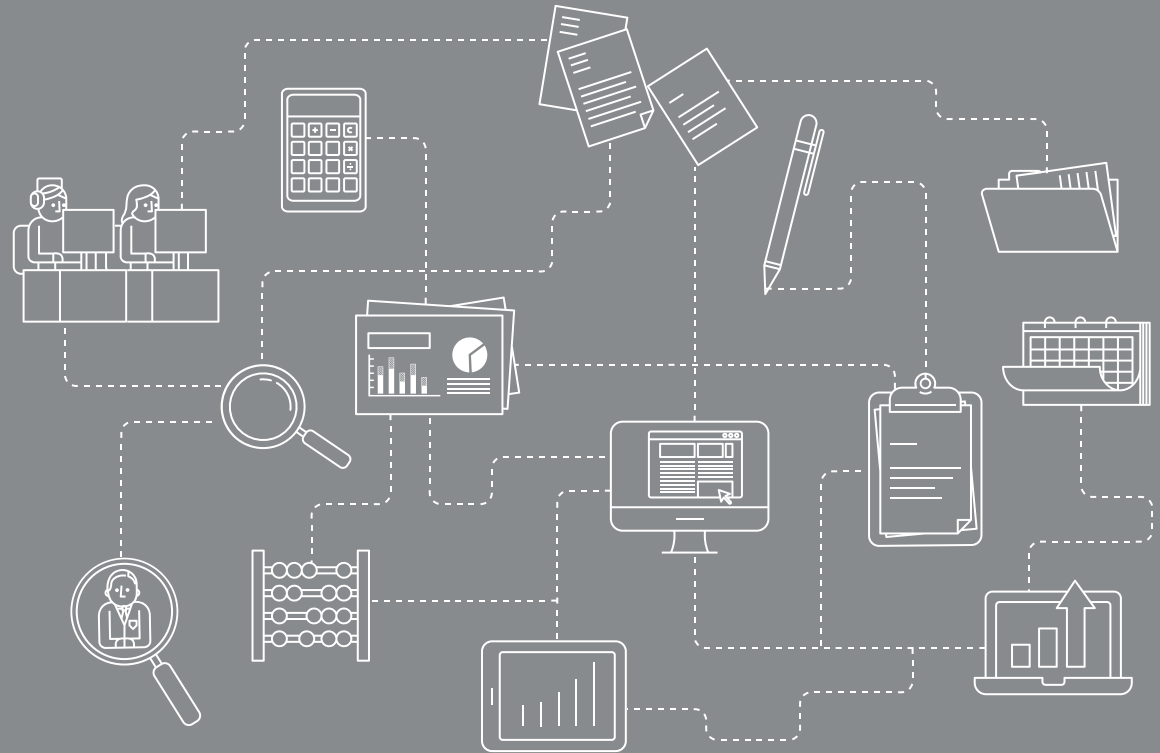


Internal Audit Charter, at Section 3.2.

‘RSM generally conforms to the requirements of the IIA Standards’ and RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics’.

Annual Internal Audit Plan and Methodology

01



1.1 INTERNAL AUDIT PLAN 2026/27

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2026/27. The table details the strategic risks which have focused our internal audit coverage. This review of your risks allows us to ensure that the proposed plan aligns with the organisation's assurance needs for the forthcoming and future years.

| | Audit approach | Proposed timing | Proposed JAC |
|--|----------------|-----------------|----------------|
| Risk-Based Internal Audit Activity | | | |
| <p>Police and Crime Plan</p> <p>The current Cambridgeshire and Peterborough Police and Crime Plan runs to 2028 and sets out the PCCs commitment to tackling crime and keeping communities safe. Our review will ascertain if there is evidence to support the delivery of the objectives, progress is reviewed at regular intervals and where appropriate remedial action is put in place where issues arise.</p> <p>Risk: SR2 Failure to build and maintain an effective and efficient OPCC team could result in the inability to deliver the Police and Crime Plan.</p> <p>Risk: SR3 If the PCC does not work in partnership with the Chief Constable, then the PCC will be unable to effectively hold the Chief Constable to account, fulfil the statutory responsibilities and deliver the objectives of the Police and Crime Plan</p> <p>Risk: SR5 If the Commissioner fails to work effectively in partnership with local community safety and criminal justice partners, the PCC may fail to deliver the Police and Crime Plan and meet his statutory duties for working in partnership.</p> | Risk based | Q1 2026/27 | September 2026 |
| <p>Complaints</p> <p>Following changes to the Police Conduct Regulations 2024, we will review the complaints process in place at the Force. This will include how complaints are monitored and lessons learned identified.</p> <p>Risk: SR6 If the public do not understand the role of the PCC (particularly in light of the decision to abolish the role) this could lead to a loss of trust and confidence from the public, confusion for the public, lead to complaints and damage the reputation of the PCC/OPCC/Cambridgeshire Police.</p> | Risk based | Q2 2026/27 | November 2026 |
| <p>Procurement Under £60k</p> <p>This review will assess the local procurement controls managed outside of the 7Force arrangement, including compliance with the requirements in relation to the number of quotes obtained and the extent to which value for money can be evidenced.</p> <p>Risk: SR1 If financial resources are insufficient to meet Cambridgeshire's policing requirements, the PCC may be unable to allocate an adequate budget to the Chief Constable, impacting the delivery of efficient and effective policing.</p> <p>Risk: 372 Risk that the Medium Term Financial Strategy will not balance hindering ability to respond to and fund future local, collaborative and national operational requirements and initiatives</p> | Risk based | Q3 2026/27 | January 2027 |

| | Audit approach | Proposed timing | Proposed JAC |
|---|----------------|---------------------|---------------|
| Core Internal Audit Activity | | | |
| Capital Accounting and Fixed Assets Review of key controls including authorisation of capital projects, maintenance of the asset register, internal verification of assets, disposals of assets, maintenance of inventory registers. | Core – opinion | Q2 2026/27 | November 2026 |
| Other Internal Audit Activity | | | |
| Management This will include annual planning, preparation for, and attendance at, Joint Audit Committee, regular liaison and progress updates, liaison with external audit and other assurance providers and preparation of the annual opinion. | | Throughout the year | - |
| Follow Up To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management. | | Q4 2026/27 | Q4 2026/27 |

Bedfordshire, Cambridgeshire and Hertfordshire Collaborative Audit Plan

| | Audit approach | Proposed timing | Proposed JAC |
|--|----------------|-----------------|----------------|
| Cambridgeshire Lead | | | |
| Vetting A review of the vetting arrangements in place for BCH officers and staff, which ensure that appropriate personnel are being recruited in a timely manner but only following robust due diligence, in line with internal and external guidance. We will consider how the unit has adopted any recommendations arising from the Angiolini inquiry. | Risk based | Q1 2026/27 | September 2026 |
| Occupational Health A review of the control framework in place in relation to occupational health, which aims to ensure safeguard the health of staff and officers across BCH. | Risk based | Q2 2026/27 | November 2026 |
| This will include review of psychological screening processes and how referrals are managed, as well as the preventive controls such as staff communications and line manager training. | | | |

| | Audit approach | Proposed timing | Proposed JAC |
|--|----------------|-----------------|--------------|
| Bedfordshire Lead | | | |
| <p>Corporate Review Following an advisory review of this area in 2025/26, this audit will assess whether the effectiveness of the operation of the control framework surrounding collaborated performance management.</p> <p>This will include whether key governance forums are operating as intended, how collaborated performance matters are reported back into each Force and the accuracy of relevant KPIs reported.</p> | Risk based | Q4 2026/27 | Q4 2026/27 |
| Hertfordshire Lead | | | |
| <p>IT General Controls Review of the key controls applied to IT systems such as applications, operating systems, databases, and supporting IT infrastructure, which aim to ensure the integrity of the data and processes that the systems support. The specific scope will be agreed with the BCH IT team but will aim to focus an area not subject to recent assurance coverage. This could include:</p> <ul style="list-style-type: none"> ▪ Logical access controls over applications, data and supporting infrastructure ▪ Backup and recovery controls ▪ Computer operation controls ▪ Data centre physical security controls ▪ System development life cycle controls | Risk based | Q3 2026/27 | Q4 2026/27 |
| 7 Force | | | |
| <p>Procurement In light of the introduction of the Procurement Act 2023 this review will seek to assess the extent to which the control framework surrounding procurement have been designed to comply with the requirements, as well as the extent to which it is applied in practice. A sample of procurement exercises will be tested from end to end to determine compliance with agreed rules, the consistency of documentation around decision making, the management of conflicts of interest and the consideration of social value.</p> <p>This will be subject to the agreement of all seven Forces.</p> | Risk based | Q3 2026/27 | Q4 2026/27 |

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

Working with other assurance providers

The Joint Audit Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as HMICFRS and external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

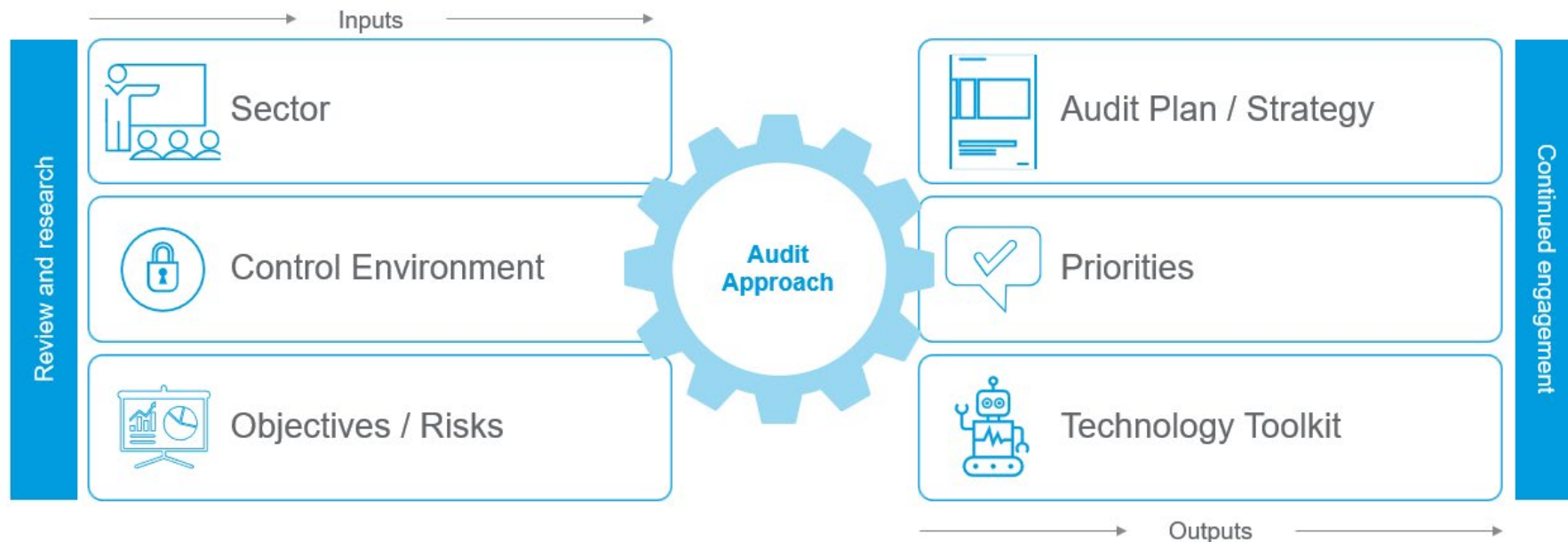
1.2 INTERNAL AUDIT METHODOLOGY

Our approach to developing your internal audit plan is based on analysing your organisational objectives, risk profile and assurance framework as well as other factors affecting Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary and Cambridgeshire Constabulary in the year ahead, including changes within the sector. We also discuss audit priorities and coverage with management and the Joint Audit Committee.

Risk management processes

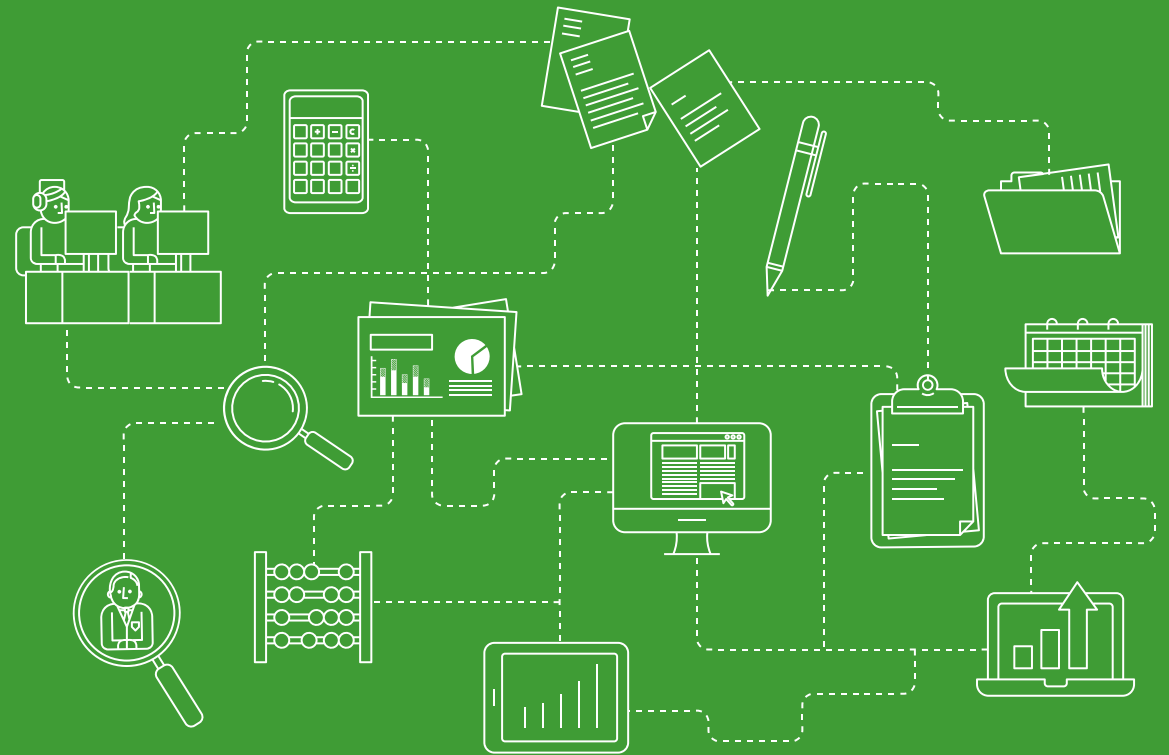
We have evaluated the OPCC and Constabulary risk management processes previously and consider that we can place reliance on your assurance framework to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with senior management to develop your annual audit plan and high-level strategic plan (See Section 2.1 and 3.2).

Figure A: Audit considerations when developing the Internal Audit Strategy.



Your Internal Audit Strategy 2026/27 to 2028/29

02



2.1 INTERNAL AUDIT STRATEGY 2026/27 TO 2028/29

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1.1 above, as well as our own view of the risks facing the sector as a whole.

Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary Police and Cambridgeshire Constabulary

| Audit Area | Risk Ref | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 & Future Years |
|--------------------------------------|----------|--------------------|--------------------|-------------------|---|--------------------|------------------------|
| Governance | | | | | | | |
| Risk Management | - | | Substantial | | ✓ | | ✓ |
| Governance | SR9 | Substantial | | Reasonable | | | |
| Governance – Transition Arrangements | SR9 | | | | | | ✓ |
| Equality & Diversity | - | | Substantial | | | | |
| Police and Crime Plan | SR2, SR5 | | | | | ✓ | |
| Sustainability | - | | | | | | ✓ |
| Project Management | - | | | | | | ✓ |
| Technology | | | | | | | |
| GDPR | - | Advisory | | | | | |
| Crime Data Integrity | 418 | | | | Assurance gained via HMICFRS and 2 nd line assurance | | |
| Finance | | | | | | | |
| Budgetary Control | 372 | | | | Reasonable | | ✓ |
| General Ledger | - | Substantial | | | | Substantial | |
| Payroll and Expenses | - | | | | BCH Coverage | | |
| Payments & Creditors | - | Reasonable | | | | Reasonable | |
| Income & Debtors | - | | | | Substantial | | ✓ |
| Cash, Banking and Treasury | - | | | Reasonable | | | |

| Audit Area | Risk Ref | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 & Future Years |
|-------------------------------------|----------|------------|------------|-------------|------------|---------|------------------------|
| Capital Accounting and Fixed Assets | - | | Reasonable | | | ✓ | |
| Procurement Under £60k | 372, SR1 | | | | | ✓ | ✓ |
| Medium Term Financial Planning | 372, SR1 | | | Substantial | | | |
| Fraud Controls | - | Advisory | | | | | |
| Operational | | | | | | | |
| Grants and Commissioning | SR4 | | | | | | ✓ |
| Estates Management | 478 | | Reasonable | | | | |
| Victim Satisfaction | - | Reasonable | | | | | |
| Value for Money | SD2 | | Advisory | | | | |
| Complaints | SR6 | Reasonable | | | | ✓ | |
| Fleet / Vehicle Management | - | | | | Reasonable | | |
| High Risk Property | - | | | | | | ✓ |
| Follow Up | - | Good | Reasonable | Reasonable | ✓ | ✓ | ✓ |

Bedfordshire, Cambridgeshire and Hertfordshire Collaborative Audit Plan

| Audit Area | Risk Ref | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
|-------------------|----------|---|--------------------------|-----------------------|---------|---------|---------|---------|
| Governance | | | | | | | | |
| Corporate Review | - | Governance and Business Planning (Advisory) | Vehicle Usage (Advisory) | Innovation Framework* | ✓ | ✓ | ✓ | ✓ |
| Health and Safety | 505 | Substantial | | | | | ✓ | |
| Technology | | | | | | | | |
| Cyber Security | 507 | | Minimal & Good Progress | | ✓ | | ✓ | ✓ |

| Audit Area | Risk Ref | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
|---|------------------|-------------|----------------------------|---|---------|----------|---------|---------|
| Business Continuity | 507 | | | | ✓ | | | ✓ |
| IT General Controls | 507 | | | | | ✓ | | |
| Data Governance (including AI) | 512 | | | | | | ✓ | |
| Finance | | | | | | | | |
| Procurement (7Force – Lead Essex Police) | 372 | | Reasonable | | | ✓ | | |
| Payroll and Expenses | 372 | | | Reasonable | | | | ✓ |
| Planning Process and Accounting Support | - | Reasonable | | Substantial (Support) Partial (Planning)* | | | | |
| Value for Money Framework | - | | | Substantial | | | | |
| Operational | | | | | | | | |
| Occupational Health (Incorporating Wellbeing) | - | | Reasonable | | | ✓ | | |
| Police Education Qualification Framework | - | Reasonable | | | | | | |
| Cameras, Tickets and Collisions | - | Substantial | | | | | | ✓ |
| Firearms Licensing | 515,515,516, SR8 | | Substantial (Minimal 2022) | | | | ✓ | |
| HR | - | Reasonable | | | | | | |
| ERSOU (Financial Management) | 516, SR10 | Substantial | | | ✓ | | | |
| Vetting | 516, SR10 | | Reasonable | | | ✓ | | |
| Learning Needs Analysis and Accreditation | - | | | Reasonable | | | | |
| Uniform Management | 516, SR10 | | | | | | | |
| Fraud Controls | - | | | | | Advisory | | |

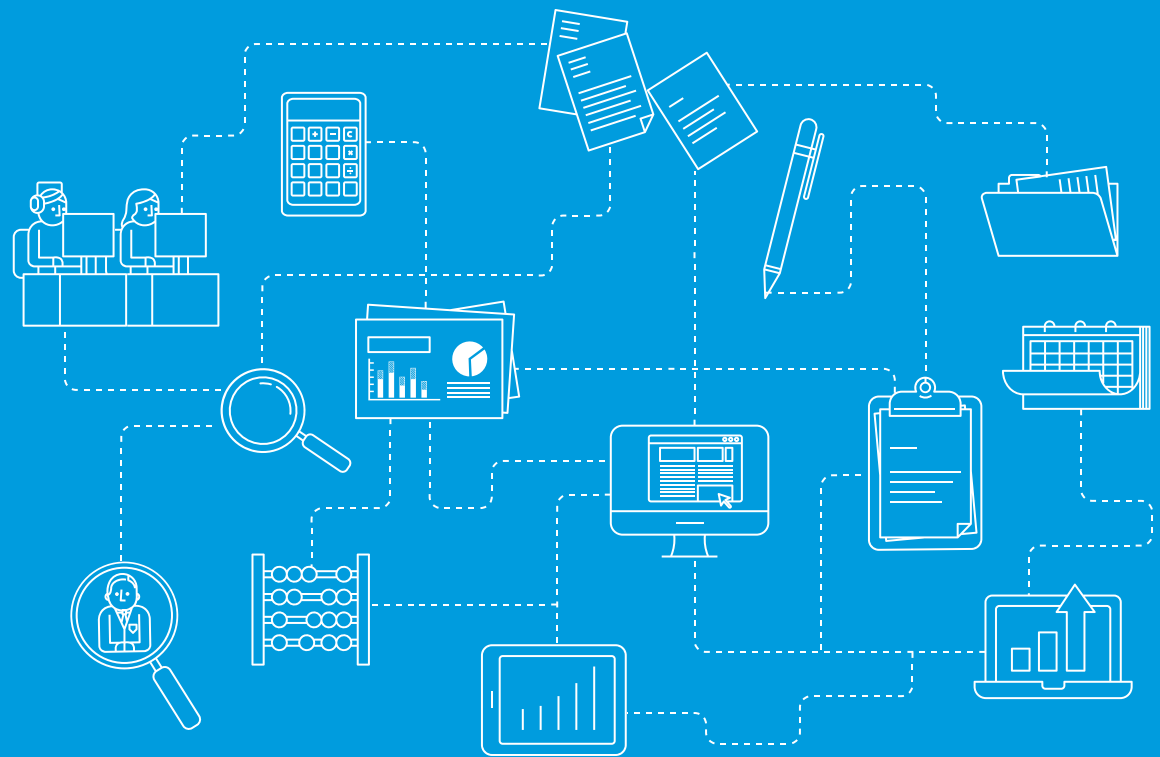
*Where negative opinions have been provided, these audits are subject to follow up coverage in the following year.

As part of the planning process, the areas below were identified as potential audit areas to be included but have not been prioritised for the current audit year.

| Audit Area | Comment |
|---------------------------|--|
| Firearms Licencing | Following a cause of concern being raised by HMICFRS in January 2026, it has been agreed that due to the amount of work anticipated for this area with another source of assurance (HMICFRS), internal audit coverage for 2027/28 is more suitable than 2026/27. |

Your Internal Audit Service and Internal Audit Charter

03



3.1 YOUR INTERNAL AUDIT SERVICE

Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Global Internal Audit Standards in the UK Public Sector. Our next external quality assessment (EQA) will take place in 2026.

Under the Standards, internal audit services are required to have an EQA every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA.

The external review concluded that RSM 'generally conforms*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

3.2 INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, mandate, authority, role and responsibilities for the internal audit service for the Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary. The establishment of a charter is a requirement of the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. Our internal audit services are designed to conform with the Global Internal Audit Standards in the UK Public Sector.

Approval of the charter is the responsibility of the JAC (delegated by the Board)

The internal audit service is provided by RSM UK Risk Assurance Services LLP ('RSM').

Purpose

The purpose of the internal audit function is to strengthen Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives.

Mandate

Authority

In approving this Charter, Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary grants RSM the mandate to provide the board and senior management with objective assurance, advice, insight and foresight.

The internal audit team is authorised by the board to:

- Have full and unrestricted access to all functions, records, data, information, property and personnel which it considers necessary to fulfil its role.
- Have full and free access to the Board.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The Head of Internal Audit and internal audit staff are not authorised to:

-
- Perform any operational duties associated with the organisation.
 - Initiate or approve accounting transactions on behalf of the organisation.
 - Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Dan Harris (acting as your Head of Internal Audit). The independence of RSM is assured by the internal audit service reporting to the JAC Chair.

Through this charter, RSM confirms the organisational independence of internal audit annually. Should any changes in governance structure arise during the year, limiting independence, this will be brought to attention and the safeguards put in place communicated.

Circumstances may justify a follow-up discussion between the Head of Internal Audit, board, and senior management on the internal audit mandate or other aspects of the charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the Head of Internal Audit, board, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Your Head of Internal Audit has been in place for thirteen years. The Internal Audit Code of Practice as published by the Chartered IIA suggests that this is brought to the attention of the Board to review and confirm your assessment on the independence of your internal audit services. To assist the assessment; RSM is able to remain independent for the following reasons:

- As an outsourced provider of internal audit services to Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary, independence is inherent in our delivery and audit methodology.
- Our internal auditors do not have any operational responsibilities across Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary.
- No member of the audit team is employed by Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary.
- The Head of Internal Audit reports to the PCC, Chief Constable and JAC Chair.
- RSM methodology includes a second partner review (by another Head of Internal Audit who does not work on Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary of the annual plan, the year-end annual report and opinion.

-
- The Internal Audit Charter details our role and responsibilities and the authority we have which enables us to undertake our internal audit service.

The Head of Internal Audit has unrestricted access to the Chair of the JAC to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Internal audit conforms with the Global Internal Audit Standards which includes the principles and standards of ethics and professionalism. Internal auditors maintain an unbiased mental attitude. This allows auditors to perform engagements objectively, and without their judgment on audit matters impacted by others, either in fact or appearance.

Conflicts of interest may arise where RSM provides services other than internal audit to Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Board. The nature of the disclosure will depend upon the potential impairment, and it is important that our role does not appear to be compromised in reporting the matter to the Board. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

We have continued to undertake work to support the Police and Crime Commissioner and Chief Constable in updating the latest Annual Governance Statements, based on the evidence provided and discussions with a number of key individuals. These engagements have been undertaken through either the existing contract or a separate letter of engagement. We have put in place separate reporting lines and engagement partners, with the Head of Internal Audit having no direct involvement in these engagements. We are therefore actively managing any potential conflict of interest, and we have actively managed any potential self-review threat and conflicts ahead of accepting any of these engagements. We also provide the constabulary with risk management software. We do not believe either of these engagements affect the independence and objectivity of the team.

We are not aware of any other relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

Board oversight

In establishing the internal audit function, ensuring it is positioned independently and overseeing performance, the board will:

- Support and champion the mandate of internal audit, enabling it to fulfil its objectives, and working with senior management, enable unrestricted access to information and records.
- Discuss with the Head of Internal Audit and senior management internal audit's authority, role, responsibilities, scope and types of services (assurance / advisory).
- Establish and protect the internal audit function's independence and ensure a direct reporting relationship, allowing the Head of Internal Audit to discuss matters with the board without senior management present.

- Review, discuss other topics for inclusion, and approve annually the internal audit charter. This includes approving the mandate, the scope and internal audit services.
- Participate in discussions with the Head of Internal Audit and senior management about the 'essential conditions' in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Review the internal audit charter annually with the Head of Internal Audit to consider changes affecting the organisation, such as changes in the type, severity, and interdependencies of risks.
- Approve the risk-based internal audit plan.
- Appoint and remove the internal audit function and approve our fee.
- Collaborate with senior management to determine the competencies, experience and qualifications required of the Head of Internal Audit.
- Review internal audit performance and receive communications from the Head of Internal Audit on performance relative to plan.
- Discuss the quality assurance and improvement programme (QAIP) and review the QAIP annual briefing sharing themes and learning from reviews undertaken across our client base.
- In collaboration with senior management, ensure internal audit has the resource to fulfil the mandate and internal audit plan. At least annually, discuss with the Head of Internal Audit whether internal audit scope and resource is sufficient.

Internal audit responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Board and senior management for review. The plan will be approved each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the Board. The plan will be updated in response to organisational changes including risks, operations, programmes, systems and controls. All significant changes are communicated to the Board and senior management.
- Ensure the internal audit team consists of professional audit staff with the competencies, knowledge, skills, and experience to meet the requirements of the Global Internal Audit Standards in the UK Public Sector and enable internal audit to fulfil its mandate.
- Establish a quality assurance and improvement programme to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives and improving the efficiency of governance, risk management and internal control processes.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.

- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Identify themes, trends and emerging issues that could impact the organisation and where appropriate communicate matters to the board and senior management.
- Communicate the impact of resource limitations on the internal audit plan to the board and senior management.
- Report regularly to the board to demonstrate the performance of the internal audit service.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the Head of Internal Audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the board.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'board'.

- Internal audit – a department, division, team of consultant, or other practitioner(s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity 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.
- Senior management who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.
- Board (Authority) - The highest-level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, 'board' may refer to a committee or another body to which the governing body has delegated certain functions (e.g. a JAC).

Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.
- Key information such as the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.

- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / client portal.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Board. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the Board and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service, we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM UK Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Board to inform the organisation's annual governance statement.

Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties. Internal auditors are accountable for confidentiality and safeguarding records and information.

Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. We have in place a quality assurance and improvement programme, consisting of both internal and external assessments. Internal

assessments are led by a dedicated Quality Assurance Department who undertake these reviews. Under the standards, internal audit services are required to have an external quality assessment every five years. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Board.

The Head of Internal Audit will report annually to the board and senior management regarding the internal audit function's conformance with the Standards, which is assessed through a quality assurance and improvement programme. Themes and learning from Quality Assurance Department reviews undertaken across our client base will be shared. This includes how the principles in the Internal Audit Code of Practice have been applied.

Fraud

The Board recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Board recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

Approval of the internal audit charter

By approving this document, the internal audit strategy, the JAC is also approving the internal audit charter.

FOR FURTHER INFORMATION CONTACT



Dan Harris, Partner and Head of Internal Audit

Email: Daniel.Harris@rsmuk.com

Telephone: 07792 948 767



Jamil Khan, Managing Consultant

Email: Jamil.Khan@rsmuk.com

Telephone: 0190 868 7860

We are committed to delivering an excellent client experience every time we work with you. If you have any comments or suggestions on the quality of our service and would be happy to complete a short feedback questionnaire, please contact your RSM client manager or email admin.south.rm@rsmuk.com.

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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 Cambridgeshire Constabulary 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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