



west midlands
police and crime
commissioner



JOINT AUDIT COMMITTEE
Agenda Item 09

INTERNAL AUDIT ANNUAL REPORT

2025/26

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HEAD OF INTERNAL AUDIT
25 JUNE 2026

Purpose of Report

This report outlines the work undertaken by Internal Audit during 2025/26 and as required by the Accounts and Audit (England) Regulations 2015 and the Internal Audit professional standards, gives an overall conclusion of the control environment of the West Midlands Police and Crime Commissioner and West Midlands Police.

Background

Management is responsible for establishing and maintaining appropriate risk management processes, control systems and governance arrangements, i.e. the control environment. Internal Audit plays a vital part in advising the organisation that these arrangements are in place and operating properly.

The Head of Internal Audit is required by professional standards to deliver an annual conclusion on the overall effectiveness of the organisation's framework of governance, risk management and control, in support of wider governance reporting and mindful of any specific sector obligations or processes.

The primary role of audit is to provide assurance to the PCC, Chief Constable, Senior Managers, Managers and the Joint Audit Committee that the organisation maintains an effective control environment that enables it to manage its significant business risks. The service helps the PCC and Force achieve its objectives and provides assurance that effective and efficient operations are maintained.

The assurance work culminates in an annual conclusion on the adequacy of the West Midlands Police and Crime Commissioner and West Midlands Police control environment which informs the Annual Governance Statements.

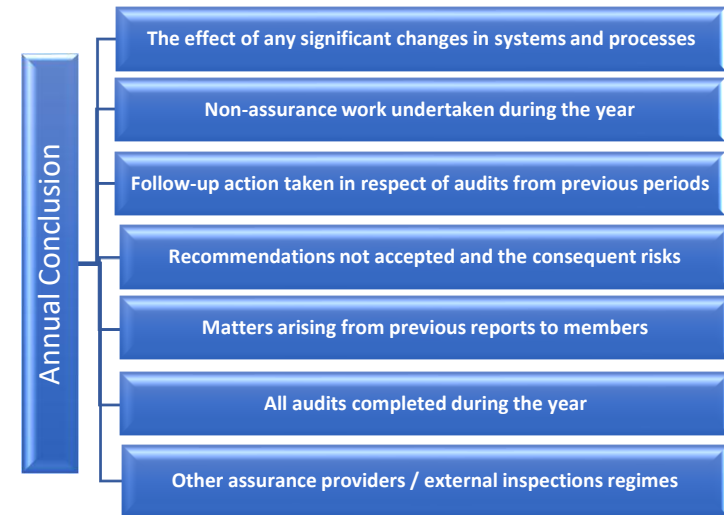
Recommendation

The Committee is asked to consider and note the contents of the report and the Head of Internal Audit annual conclusion.

Head of Internal Audit Conclusion

The Head of Internal Audit provides an annual conclusion on the overall adequacy and effectiveness of the West Midlands Police and Crime Commissioner and West Midlands Police Force's risk and control framework, providing a summary of the audit work from which conclusion is derived. In assessing the level of assurance to be given to each organisation, several aspects are considered which are represented in this diagram.

No system of control can provide absolute assurance, and the work of internal audit is intended only to provide reasonable assurance to the organisation that there are no major weaknesses in the organisations governance, risk management and control arrangements. As far as possible, we apply a risk-based approach to our work and the audits to consider the governance framework, the risk management process, as well as the effectiveness of controls across a number of areas. Our findings on the themes of governance, risk and internal control are set out on the following pages of this report.



During 2025/26 nine audits received Minimal (2) or Limited assurance (7) opinions indicating weaknesses in the governance and control frameworks operating. Of notable concern, are the findings relating to Information Management across WMP, which were highlighted in two audits around Information Governance, which focussed on recording of data breach incidents and the policy framework to support robust management of information, and more recently in the audit of Records Management (in draft at the time of reporting) which focussed on the work of the records management team to support the Force in maintaining compliance with Management of Police Information (MOPI) guidance. From the update provided to the Joint Audit Committee in March 2026, work is underway to thoroughly review the information governance arrangements across the Force, including establishing an Information Management Strategy and supporting policy framework, with changes also made to the process for capturing and reporting incidents. Management have also taken the opportunity to review the management structures across the department and recruit into vacant roles, including appointing a new Records Manager. Whilst there is much work still to do, management are committed to addressing this issue and have proactively invited the Information Commissioners Office to undertake a review in Summer 2026, which further demonstrates their commitment and support for resolving the issues identified. I have considered this when forming my overall opinion.

Despite the low-level opinions, most audits received reasonable assurance with five audits being given substantial assurance, which is the highest level of assurance demonstrating good governance and a strong application of controls.

Out of the 113 management actions agreed during the year, only five were rated as high, which is less than 5%. This represents a positive position overall and it is clear from progress updates received that management remain committed to resolving the weaknesses identified.

The level of recommendations made remains reasonable with the percentage implementation across the last four years averaging 84%, with a further 7% now redundant. In previous years a number of older recommendations were still being progressed, this list is now much reduced with only two outstanding from prior to 2024/25. There is a continued focus on addressing outstanding actions through reporting into the Finance Governance Board and into Joint Audit Committee and more recently to some of the Force Portfolio level Boards.

West Midlands Police and the Office of the Police and Crime Commissioner have been under increased scrutiny during 2025/26 due to matters pertaining to the football fixture between Aston Villa and Maccabi Tel Aviv on 6th November 2025 (Operation Parkmill). While Internal Audit have not completed any assurance work specifically relating to this incident, I am cognisant of external reviews completed by HMICFRS and the Home Affairs Committee and their initial findings reported. Operation Parkmill has impacted on the public trust confidence of WMP, and the reports published to date have identified a series of failings and opportunities for wider learning. Concerns published in an interim letter from HMICFRS on 14th January 2026 specifically focussed on confirmation bias, imbalances in the weight given to information, the accuracy of information presented to the Safety Advisory Group, the handling of intelligence material, community engagement, external communications, record keeping and the operational command structure. Both HMICFRS and the Home Affairs Committee also raised concerns around the use of AI tools. In reaching my overall conclusion I have not only considered the findings of both reports published to date, but also the response of Police and Crime Commissioner in his subsequent holding to account function and complying with statutory responsibilities, and of the Acting Chief Constable in establishing Operation Strive to address the concerns arising from Operation Parkmill. *(Note, further specific detail around the circumstances, matters arising and actions arising from Operation Parkmill have been outlined in more detail within the Annual Governance Statements so have not been replicated here.)*

Overall Conclusion: Based upon the results of work undertaken for the 12 months ended 31 March 2026, and the action taken by management to address audit recommendations and respond to other external reviews, the Head of Internal Audit conclusion for both the West Midlands Police and Crime Commissioner and West Midlands Police Force is that:

[Reasonable assurance can be given that the governance, risk management and control frameworks in place are good and are adequate to support achievement of the organisation's objectives, and that controls are generally operating effectively in practice.](#)

There have not been any impairments to the independence and objectivity of the Head of Internal Audit when forming this conclusion.

A minor impairment was registered by an auditor in relation to one audit. This impairment was considered by the Head of Internal Audit and not assessed to be significant. The impairment was recorded and discussed with the Chief Superintendent and Superintendent of the area being reviewed who agreed with the Head of Internal Audit's assessment and for the audit to progress.

Key Themes Identified

From our work completed during 2025/26, several key themes were identified for senior management to consider.

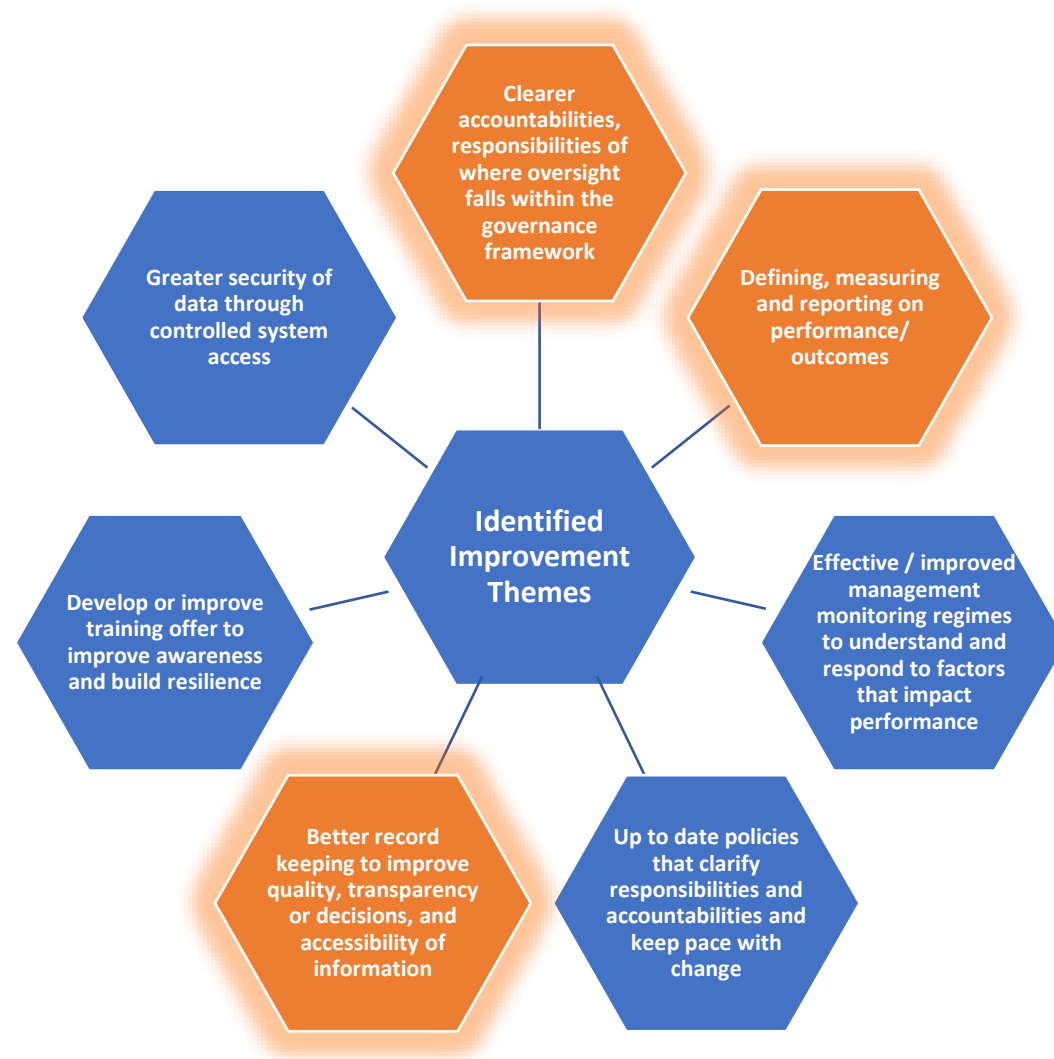
These key areas of focus and insights, if considered by management across all functional areas, could result in greater assurance if acted on.

The detailed analysis supporting this summary is provided at Appendix B. The themes have not significantly changed, compared to those reported last year. *The top three themes are highlighted in Orange.*

The quality of record keeping was a common root cause across many of the thematic areas highlighted, whether this be maintaining supporting records to demonstrate compliance with a policy or process, recording decisions or approvals to demonstrate robust governance, or recording management control checks completed. Strengthening record keeping across the board could mitigate gaps in the control framework.

A high number of audits also highlighted inadequate performance monitoring regimes at a local team level, this largely refers to the second line monitoring regimes undertaken by management prior to reporting into more Strategic Boards which are much more established in terms of performance monitoring regimes.

A further common issue relates to guidance available, and a more specific issue arising across many areas is policy and guidance not sufficiently defining roles, responsibilities and accountabilities. During 2025/26 the Force has undertaken a detailed exercise to review policies and procedures to ensure they are up to date, and this work is continuing. Reviewing whether roles, responsibilities and accountabilities are defined as part of the ongoing review should be a wider consideration.



Governance

From the work Internal Audit have undertaken during 2025/26, at a strategic level the governance arrangements continue to be well established with clear reporting lines into boards and effective leadership, appropriate membership with suitable representation, good attendance and contributions. The Deputy Chief Constable continues to hold monthly Performance Panels where senior officers across the Force are held to account for performance in their area. Monthly Portfolio level Governance Boards are also held, chaired by Force Executive Portfolio Lead, to review progress and performance across the Strategic Management areas of responsibility. A separate Governance Board, also chaired by the Deputy Chief Constable, maintains oversight of HMICFRS recommendations and during 2025/26 we continued to see satisfactory progress being reported to Joint Audit Committee around addressing issues raised by HMICFRS. Executive leads from the Police and Crime Commissioner's Office are invited to attend the most Strategic Force Governance Boards, including Performance Panel and the Risk and Organisational Learning Board demonstrating transparency.

The Police and Crime Commissioner's Accountability and Governance Board meet monthly, in public, and is designed to hold the Chief Constable and West Midlands Police to account. These meetings have included key reports aligned to the Police and Crime Plan themes and regular scrutiny of the West Midlands Police performance. The Commissioner also held an additional Accountability and Governance Board in January 2026 focussing solely on Operation Parkmill, demonstrating a transparent holding to account process when exceptional matters arise. The Advisory Panel meets regularly, which continues to provide critical thinking and expertise to support the Commissioner when holding West Midlands Police to account. The Scheme of Governance has been significantly reviewed and updated during 2025/26 to provide clarity around accountabilities, roles and decision-making responsibilities. Wide consultation was demonstrable throughout this process.

Governance processes form part of most audits completed at both a strategic and local level to determine how reporting, decision making, oversight and scrutiny is maintained. Whilst strong examples of governance were demonstrated at the strategic levels, like last year, some consistent themes were identified at a local level that centred around:

- Lack of up-to-date policies that clarify responsibilities and accountabilities, which is a core part of a robust governance framework and is essential for setting clear expectations across the organisation.
- Inadequate or ineffective governance processes where delivery plans to support new strategies had been established. This is essential to ensure strategic objectives are achieved.
- Gaps in recording decisions and approvals within the governance framework which impacts transparency and accountability for decisions.

Recommendations were made to address weaknesses in governance, and it was evident during the year that progress has been made in addressing these weaknesses.

Risk Management

We audited the full risk process during 2025/26 where we defined the Force as 'Risk Managed' overall in terms of its risk arrangements using the risk maturity scale pictured. The conclusion of the review was as follows:

'We commend the Force for the journey they have embarked on since the previous Risk Management audit completed in February 2022, where a 'Limited' assurance opinion was provided. Significant progress has been made to address the weaknesses previously identified and this latest review confirms that the Force demonstrates a strong control framework regarding its risk management arrangements.'



Over the last few years, we have observed noteworthy progress by the Force to implement and embed a new risk management approach. This was evident throughout the audit, which was awarded a 'Substantial' opinion. Oversight of the Force's risks is via the Risk and Organisational Learning Board chaired by the Deputy Chief Constable. Force risk leads continue to attend Force Governance Boards to ensure senior managers are sighted on risks and the activity taking place to mitigate the risk is progressing and monitored. This ensures risk is embedded into decision making at key board meetings. Through the audits conducted during the year we observed strong awareness of the risk processes, demonstrating continued growth in this area.

For the OPCC, oversight of the risk register is maintained by the Senior Management Team. Risks are considered formally at least quarterly through the Senior Management team meetings but are also identified on an ongoing basis. The Commissioner formally launched his new Police and Crime Plan in March 2025 following his successful re-election in May 2024, and senior managers review delivery against the Police and Crime Plan quarterly through all day delivery plan meetings which focus on risks to delivery against the Police and Crime Plan objectives. The Head of Internal Audit attends and contributes to these meetings to ensure matters arising from audits are also considered when forming risks. The most significant risks highlighted from these sessions are formally reported to the Joint Audit Committee which is evident through reports presented during 2025/26.

We consider how key risks and issues are being managed and mitigated during most of our audits and overall, minimal issues were raised relating to how risks were being managed during 2025/26, indicating good compliance with the established arrangements. We also gain assurance through attending the Joint Audit Committee where the latest position on risks is reported quarterly, with any changes in the risk profile and risk mitigations being highlighted and discussed. The reporting arrangement around risks, including sensitive risks, to the Joint Audit Committee and Senior Management is transparent.

Internal Control

Most audits completed during 2025/26 received a reasonable or substantial opinion indicating a good or sound control framework in place. Whilst some audits received a lower assurance opinion, these tended to relate to specific systems or processes.

Examples of control themes identified relate to the following key themes:

- Non-compliance with established procedures continues to be a theme. A key contributor to this was weaknesses in record keeping demonstrating compliance with established processes.
- Robustness of quality reviews by management and performance management regimes also continues to be a theme with some performance regimes not adequately monitoring all factors that impact performance or management failing to effectively act on poor performance.
- Inadequate reviews of system access is a newly reported theme this year, with some audits demonstrating a lack of evidence of system access reviews across systems. Whilst some safeguards are in place for leavers, this issue is particularly pertinent to movers who remain within the organisation and may continue to have access to systems they no longer require.
- Training remains a theme, but fewer actions were raised than previous years, demonstrating overall better management in this area. The actions this year mainly focus on expanding on the training content or increasing the training offer. There were fewer management actions around organisational learning.

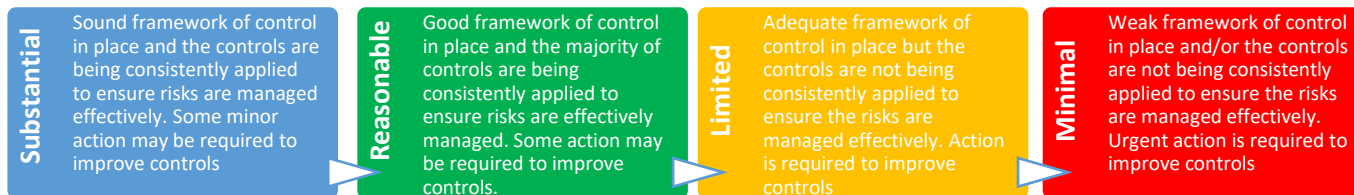
Appendix B provides further details of themes arising across completed audits.

A series of improvement actions have been agreed with management to address the weaknesses, and quarterly updates in progress are provided to the Joint Audit Committee. Progress to implement recommendations has been reasonable throughout the year with the number of overdue recommendations remaining static. Some of the longer outstanding recommendations have been addressed with support from senior management and increased reporting through Governance Boards.

Internal Audit Work During 2025/26

Assurance Work

The key outcome of each audit is an overall opinion on the level of assurance provided by the controls within the area audited. Audits are given one of four levels of opinion depending on the strength and the operation of those controls. The four categories used during 2025/26 were:



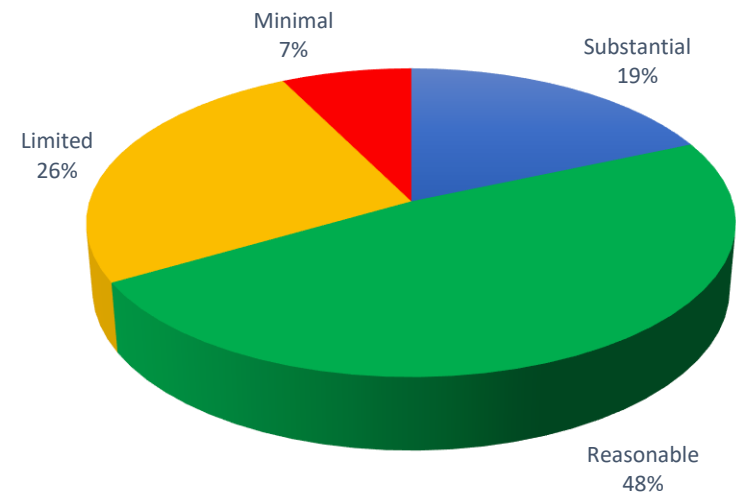
The results of those audits finalised in 2025/26 are positive with most delivering opinions that show a sound or good framework of control. Two audits received a Minimal assurance opinion. As the audit plan focusses on areas with significant levels of risk, and there are increasing pressures facing the Force and OPCC, some lower-level assurance opinions are expected. An outline of findings from audits receiving Minimal and Limited assurance opinions is provided on the pages that follow.

We provide regular updates on the assurance work completed to Joint Audit Committee throughout the year. A summary of audits completed is given in Appendix A, along with the key themes arising at Appendix B.

We completed a total of 27 audits to final report stage during 2025/26 covering a wide range of areas of governance, risk and control, as well as completing work on the National Fraud Initiative. At the time of reporting, we have been unable to bring some 2025/26 jobs to a conclusion and consequently one audit was in progress and four were in draft, awaiting management comments.

In addition to the audits completed, we have followed up on actions arising from the current and previous years to establish progress made in implementing them. 87 recommendations were fully implemented between April 2025 and March 2026, thereby contributing to an improved control environment.

Analysis of Audit Opinions 2025/26



Summary of Minimal and Limited Assurance Opinions

Central Ticket Office – Minimal Assurance - The Central Ticket Office (CTO) had an annual work uplift of 67% during 2025/26, driven by commitments under the Vision Zero Strategy which focuses on reducing road deaths and serious injuries through stronger enforcement. Due to a lack of adequate resource and project planning prior to the implementation of enforcement measures, increased pressure was placed on the existing workforce resulting in backlogs and delays in ticket processing. Consequently, a significant number of tickets were being cancelled as they had become statute barred, following the expiry of the six-month limitation period to initiating legal proceedings. At the time of audit, the CTO were going through a recruitment exercise to increase staff numbers and were exploring several measures to manage resource constraints. However, there were lapses in the governance framework, both in addressing the existing backlog and in overseeing the actions designed to reduce and prevent further backlogs, which is reflected in the minimal opinion.

Information Governance and Decision making – Minimal Assurance - The minimal assurance opinion reflects a lack of clear, relevant, and up to date guidance relating to information governance, as well as several exceptions identified in the records maintained which increases the risk of data breaches and mismanagement of information. Management have started their journey to develop a full suite of policies and a new incident management portal to address the gaps identified during the audit and provided an update on progress to Joint Audit Committee in March 2026.

Insurance – Limited Assurance – This audit identified opportunities to strengthen governance and cross-working arrangements across the various teams handling insurance claims to allow for better sharing of information, improved performance monitoring through wider ranging KPIs and more accurate forecasting of liability claims. Whilst there were some data accuracy issues on the system for public liability claims, the Insurance and Civil Litigation teams were aware of these. Strengthening the governance and cross-working arrangements would further improve the controls in place to avoid further instances.

Financial Savings Governance – Limited Assurance - Although strong financial performance was demonstrated during 2024/25, with an underspend of £15.2m achieved, some gaps were identified within the control framework for the management of financial savings that resulted in an overall limited assurance opinion. The main areas of weakness were in the oversight of savings opportunities identified through the budget setting process, and a lack of evidence to support scrutiny or approvals.

Neighbourhood Policing Engagement – Limited Assurance - LPA engagement was approaching a transition stage with new engagement plans being launched prior to the audit commencing. As these engagement plans were in their infancy there was still work to do to establish the recording, monitoring and evaluation processes for delivery of the engagement ambitions. Monitoring had largely been on an ad-hoc basis and the new engagement plans provide the foundations on which to introduce more impactful and effective monitoring and scrutiny across the engagement commitments as part of the neighbourhood policing performance framework being established. The recommendations raised build upon on the work already underway to strengthen existing arrangements.

Summary of Minimal and Limited Assurance Opinions (Continued)

Violence Against Women and Girls (VAWG) Delivery planning – Limited Assurance – The Force has adopted a VAWG Strategy that aligns with the national framework and the wider Vulnerability Strategy, and this is published and readily accessible to all officers and staff. The limited opinion reflects the infancy of delivery planning arrangements at the time of audit, as delivery plans hadn't been developed for some strands of the Strategy or fully adopted for others. A series of management actions were raised to strengthen oversight in this area.

Dog Unit – Limited Assurance - Significant changes had been made within the Dog Unit with many improvement activities being managed via a strategic framework, with positive progress being evidence across several of the thematic areas. Some lapses were however identified in the governance and record keeping processes used to monitor progress of the key deliverables within the strategic framework, which the limited opinion reflects. The Dog Unit had reached a stage in its improvement journey where management were to revisit, refocus and reprioritise the deliverables and actions to ensure they closely align with longer term aspirations of the Unit.

Casework (OPCC) – Limited Assurance - While several good practice points were identified in relation to robust training arrangements, the casework triage process and public accessibility to submit casework, a number of weaknesses raised concerns about the ongoing suitability of the current system and processes operating and their longer-term sustainability. The casework performance regime is not currently fit for purpose, and several workarounds existed which led us to question the efficiency of the existing system. Data retention issues were also highlighted as a concern.

Contingent Workers – Limited Assurance - A risk was recorded on the Force risk register in 2023 regarding contingent workers remaining active on police systems after leaving. Remedial work followed to remove a number of contingent workers with expired vetting or who had not accessed premises over the past 12 months, and the risk was subsequently closed. However, since this remedial work was completed there has been no routine monitoring, and records continue to be out of date. We found examples of system and/or premises access not being removed promptly following the contingent worker leaving, and locally maintained records were often insufficient to provide assurance that contingent workers are properly managed.

Comparison of Audits by Year

The outcome of this year's audits compared to the previous year's shows the number of audits given the lowest levels of opinion remained low, but we have seen an increase in audits receiving a substantial opinion. Caution should however be taken when interpreting the chart as the topics covered each year vary, so inevitably there will be fluctuations.

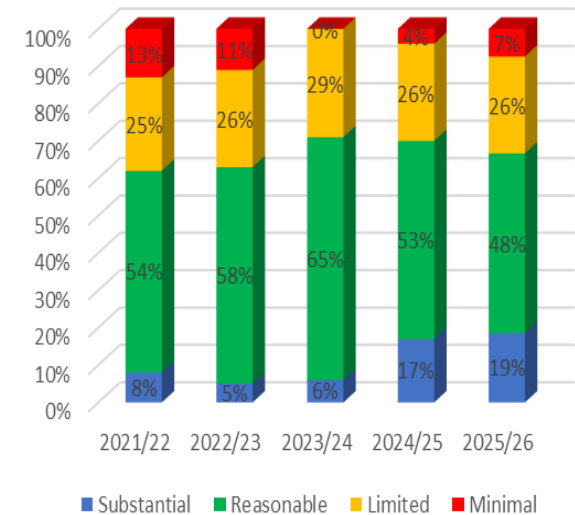
Naturally, the risk-based approach to audit planning focusses on areas where weaknesses identified may result in higher level recommendations and lower opinions. We therefore consider other factors when forming the opinion, including results from follow up reviews, the National Fraud Initiative and any advisory work undertaken.

Whilst we review the outcomes of other assurance reviews (see Appendix C) where possible, we do not fully place reliance upon this work as the Head of Internal Audit does not have the ability to access the work of the assurance providers or gain insight into the scope and timing of this work.

Management have responded positively to the audits and have taken prompt action to reduce the most significant risks. Action plans have been agreed to address the weaknesses identified and the Joint Audit Committee has been provided with summaries of the reports, and where appropriate more detailed scrutiny has occurred, particularly for those audits receiving a Minimal assurance opinion.

Good progress has been made in addressing some of the long outstanding audit recommendations through effective collaborative working with senior management.

Comparison of Audit Opinions



Agreed Management Actions Analysis

Management actions are categorised according to the risks they are intended to mitigate. The categories used during 2025/26 were: High, Medium and Low. The number of recommendations made against each of these categories is recorded below.



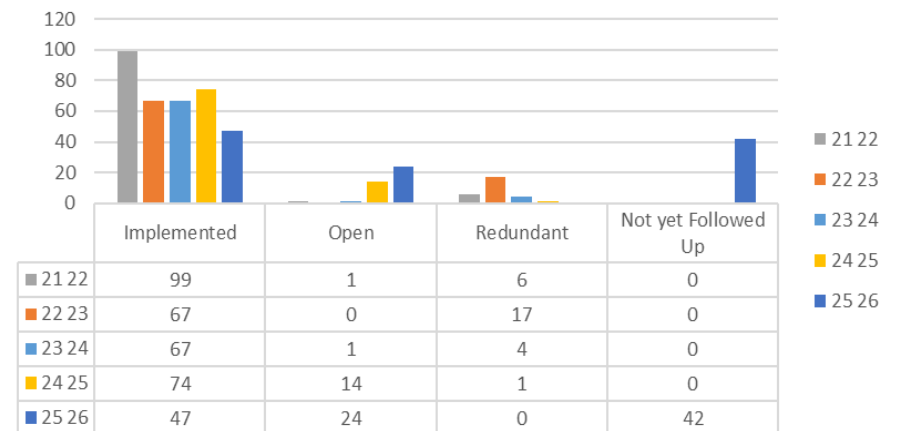
We regularly follow-up agreed management actions to ensure they have been implemented. This is based on reviewing progress against the initial actions agreed by management. In 2025/26, reasonable progress was made in implementing the agreed actions, with 87 implemented between April 2025 and March 2026.

During the year 113 management actions were agreed to address weaknesses in control, five of which were categorised as high. We have followed up on 71 of the recommendations made during 2025/26 and 66% of these have been implemented.

The overall implementation rate of the agreed management actions due to be followed up between 2021/22 and 2025/26 was 84%, with a further 7% considered redundant, leaving just 9% outstanding.

At the end of the year, 40 recommendations remained open, 16 of which relate to previous years. These will continue to be progressed during 2026/27.

Status of Audit Recommendations by Year





Effectiveness of Internal Audit

This section of the report sets out information on our effectiveness and focusses on customer feedback and performance against agreed KPIs. This section of the report should be read in conjunction with the Quality Assurance and Improvement Programme (QAIP) report which provides a detailed assessment of how we comply against the QAIP agreed for 2025/26, as well as an assessment of compliance with the Global Internal Audit Standards in the UK Public Sector (GIAS) that were applicable during 2025/26. The self-assessment against GIAS indicates that we were generally conform with the Standards. We have identified some areas of improvement which we have included in our Improvement Plan.

In accordance with best practice there is a rigorous internal review of all of our internal audit work. All audits are subject to on-going supervisory input before and during the audit. Once the audit work has been completed, the working paper file is subject to manager review to ensure that it has been completed to acceptable professional standards.

Key Performance Indicators

As agreed in the annual Quality Assurance Improvement Programme, Internal Audit performance is measured against a set of Key Performance Indicators, which are regularly reported to and monitored by Joint Audit Committee. The indicators for 2025/26 are summarised below:

KPI Description	Narrative	Target	Actual
Output Indicators:			
Audit Coverage	% of Audit Plan Delivered*	90%	92%
Audit Coverage	Reduce elapsed time on audits		
Report Production	Completion of Draft Audit Report within 10 working days.	95%	92%
Report Production	Completion of Final Report within 5 days of agreement of the draft.	95%	100%
Quality Indicators:			
Client Satisfaction	% of Post Audit Questionnaires in which management have responded "Very Good" or "Good."	97%	94%
Client Satisfaction	95% of respondents feel internal audit understands their business area, needs, objectives and risks	95%	100%
Client Satisfaction	95% of respondents feel internal audit adds value	95%	94%
Global Internal Audit Standards Compliance	Conformance with Global Internal Audit Standards in the UK Public Sector	Generally Conforms	Generally Conforms

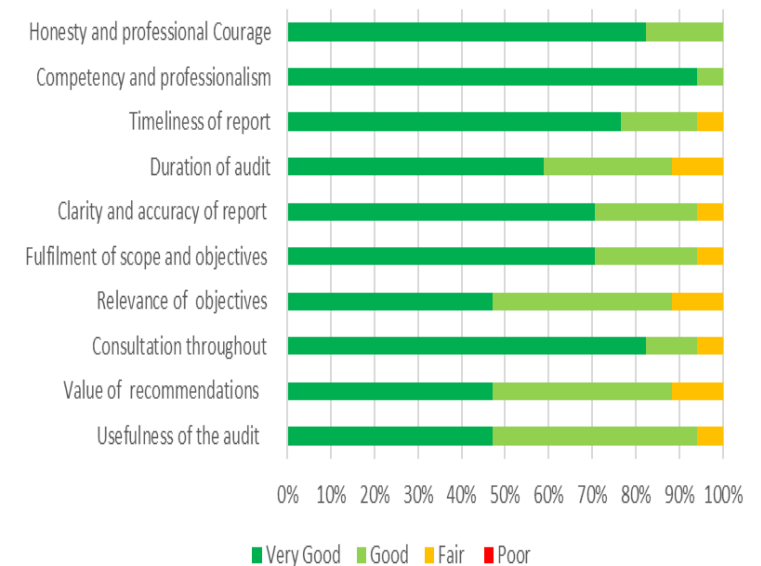
*Audits completed to draft and final stage

Post Audit Survey Results

Following planned audits, a “post audit survey” is issued to the relevant managers asking for their views on the conduct of the audit. The survey includes a range of questions covering the audit approach, value of findings, professionalism of auditor etc. A key feature of the audit role is the need to sometimes be critical of existing or proposed arrangements. There is therefore sometimes an inherent tension that can make it difficult to interpret surveys. The post audit survey responses returned continue to be positive overall, with 94% of questions answered scored ‘Good’ or ‘Very Good.’ No questions received a rating of ‘Poor’. A number of positive comments and compliments about the service were also received, in response to the question on the post audit survey ‘Was there anything about the audit you especially liked?’:

- *The Findings and Management Actions have highlighted specific areas that have allowed focus to improve. This objective scrutiny is very welcome. It assists in demonstrating ongoing desire to learn and improve.*
- *I thought the auditor was excellent, thorough and very professional throughout.*
- *The auditor really took the time to learn about the different procedures and complexities of the social media world. Including sitting with teams and attending the training.*
- *The clear and accessible format of the end report and recommendations.*
- *Liaising with the Team to agree on management actions was particularly useful, as opposed to having management actions imposed on us.*
- *I thought the audit was performed professionally and the communication was clear and concise.*
- *There was nothing in the audit that was any surprise to myself or my team. The items highlighted were the things that we had told the auditor and so it wasn't something we were too concerned about.*
- *Comprehensive report.*
- *Good free consultancy to see if we are going the right way.*
- *The auditor made it a seamless process and accommodated the audit around our availability which was appreciated as it came at a very busy time and during the Xmas period.*
- *I thought the audit was proportionate. The auditor quickly understood the project and areas to improve, communications were good and the final report was delivered in a really good timescale, in time for us to make changes and improvements to the process.*
- *The auditor had clearly done their research and read the appropriate documentation, which meant that conversations were targeted and focused on specific areas for clarity and perspective. The audit felt collaborative and allowed for professional discussions.*

Post Audit Questionnaires



100% of respondents answered ‘Yes’ to the question ‘Do you feel Internal audit understands your business area, its needs, objectives and risks?’
 94% of respondents answered ‘Yes’ to the question ‘Do you feel that Internal Audit adds value with the work delivered and will the implementation of recommendations made improve performance in your area?’

Appendix A: Summary of audits completed during the 2025/26 that contribute to the annual audit opinion.

Audit	Opinion	High	Medium	Low
Insurance	Limited		4	1
IT Application Management	Reasonable		3	1
Financial Savings Governance	Limited	1	2	2
Neighbourhood Policing Engagement	Limited		3	
VAWG Delivery Planning	Limited		4	1
IT&D Database Access and Administration	Reasonable			2
Information Governance and Decision Making	Minimal	2	7	1
Dog Unit	Limited		4	1
Central Ticketing Office	Minimal	2	4	1
Benefits Realisation	Reasonable		2	
Social Media Strategy	Reasonable		4	2
Grievance Process	Reasonable		3	
Robotics Governance	Reasonable		3	
Cyber Security	Reasonable		2	6
Force Contact Resourcing	Reasonable		2	1
Contingent Workers	Limited		5	1
Gifts and Hospitality (OPCC)	Reasonable			2
Gifts and Hospitality (Force)	Reasonable		2	1
Cash Office Functions	Reasonable		1	5
Bank Reconciliation	Substantial			2
VAT	Substantial			2
Risk Management	Substantial			2
CTU Business Services Team	Reasonable		2	2
LPA Governance, Data and Performance (Dudley)	Substantial			1
LPA Governance, Data and Performance (Walsall)	Substantial			1
OPCC Casework	Limited		5	3
My Community Fund	Reasonable		3	2
National Fraud Initiative	N/A			

Appendix B - Matrix of Themes Arising from Audits

	Governance / Accountability / Oversight	Management Reporting / Performance	Monitoring / Supervision	Policy & Guidance	Process & Compliance	Strategy / Objectives	Training / Learning	System access
Key areas of focus identified from themes	Clearer accountabilities, responsibilities of where oversight falls within the governance framework	Defining, measuring and reporting on performance / outcomes	Effective / improved management monitoring regimes to understand and respond to factors that impact performance	Up to date policies that clarify responsibilities and accountabilities and keep pace with change	Better record keeping across all levels to improve quality, transparency or decisions, and accessibility of information		Develop or improve training offer to improve awareness and build resilience	Greater security of data through controlled system access
Insurance	Strengthen governance and oversight	Defining outcomes within SLA Establish KPIs		Strengthen collaborative working Define roles, responsibilities and reporting lines in procedures				
IT Application Management		Establish methodology/KPIs to monitor performance	Take effective action where SLA breaches have arisen		Strengthen record keeping (supplier review meetings)			
Financial Savings Governance	Clarify financial reporting requirements at strategic board level (MTFP) Improve transparency around decisions (Record keeping)	Maintain evidence of management review (Record keeping)	Introduce monitoring regime (savings targets)		Clarify approval and exceptions requirements			
Neighbourhood Policing Engagement	Establish governance and oversight arrangements (delivery of engagement plans)	Establish effective monitor regime (Engagement plans)			Establish processes for consistent capture of engagement activity		Provide guidance and training (expectations for capturing engagement activity)	

	Governance / Accountability / Oversight	Management Reporting / Performance	Monitoring / Supervision	Policy & Guidance	Process & Compliance	Strategy / Objectives	Training / Learning	System access
VAWG Delivery Planning	Establish governance and oversight arrangements (delivery plans)	Improve reporting around governance meetings to monitor delivery (record keeping) Establish suitable performance framework				Complete delivery plans to support Strategy		
IT&D Database Access and Administration				Update policies and procedures				Understand 3rd party access
Information Governance and Decision Making	Strengthen decision making protocols Strengthen record keeping (decisions)			Update policies and procedures Define roles and responsibilities within policies	Improve record keeping (data breaches/incidents) Timeliness of reporting	Develop Information Management Strategy	Monitoring training compliance Widen training content Increase training offer (specialist roles)	
Dog Unit	Risk of single point of failure in oversight process Strengthen reporting into Portfolio Board Define interdependencies with other Boards	Remove duplication in reporting and monitoring Identify escalation protocols within TOR for Board			Strengthen record keeping Enhance level of detail recorded			

	Governance / Accountability / Oversight	Management Reporting / Performance	Monitoring / Supervision	Policy & Guidance	Process & Compliance	Strategy / Objectives	Training / Learning	System access
Central Ticketing Office	Improve oversight (improvement plans)	Review KPIs to ensure full coverage of function Expand management reporting (include backlogs) Formalise action plan for addressing backlogs	Establish monitoring regime (for individuals) Introduce monitoring (cancellations of NIPs)				Establish training records	Regular review of access rights
Benefits Realisation		Develop reporting methodology (track and report benefits)	Establish QA process (benefits log)	Establish guidance (benefit owners)				
Social Media Strategy	Agree escalation protocols (breaches of policy)		Monitoring of social media accounts		Recording breaches of policy		Incorporate policy requirements into training and expand training to others	Review of access rights
Grievance Process	Improve transparency around decisions (Record keeping) Strengthen reporting into Board	Establish monitoring regime (recommendations from grievances)			Establish tracking process (recommendations from grievances)			
Robotics Governance	Establish TOR for Steering group.	Establish reporting regime (RPA suggestions)			Review design of process documentation to improve relevance			
Cyber Security	Establish communication protocol/matrix	Establish KPI metrics and establish monitoring regime		Define roles and responsibilities within policies	Introduce targeted simulation exercises Improve record keeping		Regular training to broaden awareness	Widen review of access
Force Contact Resourcing			Supervision review of skillsets				Recording and updating staff skillsets	Regular review of access rights

	Governance / Accountability / Oversight	Management Reporting / Performance	Monitoring / Supervision	Policy & Guidance	Process & Compliance	Strategy / Objectives	Training / Learning	System access
Contingent Workers		Establish monitoring and reporting regimes		Defining roles and responsibilities between departments	Improve timeliness of recording Introduce periodic reconciliations across systems			
Gifts and Hospitality (OPCC)				Update policy	Improve record keeping (supporting documentation and approvals)			
Gifts and Hospitality (Force)		Improve monitoring regime			Review design of process documentation to improve compliance		Develop training for decision makers	
Cash Office Functions		Establish performance measures	Complete QA checks to defined frequency	Update guidance to ensure coverage of all business areas.	Establish escalation protocol Review design of process documentation to improve compliance Improve record keeping (Audit trail)			
Bank Reconciliation				Finalise policy	Define and comply with timescales			
VAT				Finalise policy	Comply with timescales and ensure segregation of duty			
Risk Management	Review lines of assurance			Re-establish links to guidance			Review induction checklist	
CTU Business Services Team		Improve performance framework	Introduce management checks (purchase requisitions)	Redistribute guidance	Improve record keeping (Audit trail)			Regular review of access

	Governance / Accountability / Oversight	Management Reporting / Performance	Monitoring / Supervision	Policy & Guidance	Process & Compliance	Strategy / Objectives	Training / Learning	System access
LPA Governance, Data and Performance (Dudley)	Establish oversight mechanism (Improvement plan)	Develop improvement plan						
LPA Governance, Data and Performance (Walsall)	Establish oversight mechanism (Improvement plan)							
OPCC Casework	Clarify delegations for decision making	Improve management reporting/escalation Develop/strengthen performance monitoring regime	Strengthen QA checks	Improve guidance	Review design of process documentation to improve compliance Improve record keeping (Audit trail) Compliance with deadlines Comply with data retention guidance			
My Community Fund		Introduce management reporting (achievement of objectives)		Develop guidance (spending limits)	Strengthen due diligence checks Establish new process (one-time payments)			

Appendix C - Other Sources of Assurance

Whilst we review the outcomes of other assurance reviews where possible, we do not fully place reliance upon this work as the Head of Internal Audit does not have the ability to access the work of the assurance providers or gain insight into the scope and timing of this work.

[An inspection of the police response to the public disorder in July and August 2024: Tranche 2 \(Published 07/05/2025\)](#)

It has been said the police service needs robust systems to collect, analyse and share intelligence about people who seek to co-ordinate, incite or take part in disorder-related offences. These systems would help the police service to anticipate serious violence and disorder, and to mobilise resources to disorder quickly and efficiently. This is the Tranche 2 report which sets out the Inspectorates findings on the police service's use of an intelligence-led approach, arrangements for tackling online content and social media, and crime investigations.

WMP did not form part of this review which concluded the police service didn't sufficiently prioritise intelligence on disorder, even though the Strategic Policing Requirement includes it as one of the most significant threats to public safety. Also, forces didn't always monitor, collect, classify, or use disorder-related intelligence effectively which inhibits their ability to identify disorder-related risk at local, regional and national levels.

[Improving the response to organised immigration crime \(Published 16/05/2025\)](#)

The inspection was commissioned by the then Home Secretary in January 2024 to assess both how National Crime Agency and police forces were tackling organised immigration crime (OIC) in England and Wales.

WMP were not one of the 12 forces/ROCU's that were visited, however, as a thematic inspection the findings and recommendations will apply.

[Joint case building by the police and Crown Prosecution Service: final report \(Published 10/07/2025\)](#)

The focus of this report was on how the police and the Crown Prosecution Service (CPS) work together within the Criminal Justice System (CJS). How they work together is crucial as the CJS can only be effective if the constituent parts work together towards clear and shared aims. The purpose of this report was to ensure early collaboration in developing a strong, fair, and legally sound case. By working together, the police and CPS can identify evidential gaps, strengthen the case, and ensure compliance with legal tests. This process improves efficiency, reduces delays, and helps ensure that only appropriate cases proceed to court. This partnership strengthens case outcomes, provides greater assurance to victims, and supports the force's commitment to delivering fair and effective justice.

[How effectively do the police record crime? \(Published 28/08/2025\)](#)

This report forms part of the HMICFRS PEEL inspection regime. Its primary purpose is to assess the integrity of crime recording by police forces, ensuring that crimes reported are logged accurately and in line with national standards. This evaluation enables forces to demonstrate compliance, highlights areas needing improvement, and underpins public confidence and transparency in policing procedures.

Three recommendations targeted at police forces relate to improve recording of all violent crime, in particular conduct crimes such as harassment, stalking and controlling or coercive behaviour and less serious assaults, quickly and correctly recording crimes related to domestic abuse, and training all officers and staff involved in crime recording to understand their role in recording crime.

[Diverting Children from the Criminal Justice System – The effectiveness of diverting children from the Criminal Justice System: meeting needs, ensuring safety and preventing reoffending. \(Published 15/10/2025\)](#)

WMP were one of six forces that took part in this inspection – their focus being Walsall and Solihull. This was a joint inspection with HM Inspectorate of Probation (HMI Probation.) Youth out-of-court disposals (OoCDs) are alternatives to formal prosecution for children and are designed to divert them away from the criminal justice system by addressing their behaviour early and offering support to prevent further offending. This thematic inspection provided an evaluation of the evolving use of OoCDs, alongside the implementation of new guidance, including the updated Youth Justice Board case management guidance for England and Wales (YJB, 2024), and the National Police Chiefs' Council child gravity matrix (NPCC, 2025). A number of recommendations were made directed to Chief Constables, as follows:

1. improve how out-of-court disposals are managed by working with YJSs to establish formal data-sharing arrangements to ensure timely and consistent access to information on all types of out-of-court disposal.
2. ensuring decisions about the use of crime Outcomes 20 and 21 are consistent and appropriate and reflect revised NPCC guidance.
3. ensuring that police always use the NPCC child gravity matrix guidance when making decisions relating to outcomes for children and that the rationales for those decisions are always recorded.
4. ensuring that joint decisions with the youth justice service about out-of-court disposals are made at the appropriate level of seniority.
5. ensuring that children's legal rights are met before issuing a community resolution; this includes the need to caution and make sure that an appropriate adult is present.
6. ensuring that safeguarding referrals are made when appropriate.

[Effectiveness of police & law enforcement response to group-based child sexual exploitation progress \(Published 24/10/2025\)](#)

In 2023, HMICFRS inspected how the police, law enforcement agencies and other public bodies were tackling group-based child sexual exploitation. While they identified some progress, deep-rooted problems remained. This inspection was a follow up into the progress that forces had made in response to the 2023 report where 9 recommendations and 1 area for improvement was identified. These included inconsistent

definitions of group-based child sexual exploitation, weak data collection, the use of victim-blaming language and a lack of national understanding about the true scale of the threat. WMP were one of the forces who took part in this further re-inspection activity.

The 2025 reviewed found encouraging signs of progress, despite a two-year period of challenging policing budgets. However, significant challenges remain. They concluded that more should be done to build on the progress made to provide the comprehensive, co-ordinated response that victims need and deserve. In addition to four outstanding recommendations from the 2023 report, six new recommendations were raised.

[West Midlands Police: National Child Protection Inspection](#)

This report sets out the findings of the 2025 inspection of child protection services in West Midlands Police. The inspection focussed on the experiences of children who come into contact with the police when there are concerns about their safety or well-being. The grading judgements given to the Force were:

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Working with safeguarding partners	Leadership of child protection arrangements	Responding to children at risk of harm	
			Risk assessment and referrals	
			Investigating child abuse, neglect and exploitation	

7 Areas for Improvement were given to the Force:

1. Recording children’s demographic information
2. Assessing ongoing risk with scheduled appointments
3. Recording the voice of the child and sharing information with partners
4. Sharing good quality referrals with partners
5. Flagging children in exploitation risk and perpetrators
6. CSE investigators and supervisors
7. Decisions, investigations and joint working with safeguarding partners.

[Inspection of police forces' contributions to safety advisory groups: West Midlands Police \(Published 14/1/2026\)](#)

This relates to the inspection of the match assessment and categorisation that West Midlands Police provided to the Birmingham City Council Safety Advisory Group (SAG) in respect of the Aston Villa v Maccabi Tel Aviv fixture, which took place on 6 November 2025.

On 14 January 2026, the Home Secretary published an interim letter from HMICFRS regarding WMP's contributions to the safety advisory group's actions in respect of the Aston Villa v Maccabi Tel Aviv fixture, which took place on 6 November 2025 (Operation Parkmill.) This letter raises concerns about confirmation bias, imbalances in the weight given to information, the accuracy of information presented to the SAG, the handling of intelligence material, community engagement, external communications, record keeping and the operational command structure.

[The Home Affairs Committee report into Maccabi Tel Aviv fan ban \(Published 22 February 2026\)](#)

On 22nd February 2026, the Home Affairs Committee published their report outlining their findings in relation to the actions of WMP, including the use of intelligence and presentation of evidence in oral evidence given to the committee. This review concluded that WMP relied on inaccurate information to reach a view, failed to do due diligence checks on the information received and failed to retain contemporaneous notes to support decisions. They also reported that WMP failed to engage with the Jewish community early enough.

[External Audit Annual Report for 2024/25](#)

Grant Thornton (GT) provided an unqualified opinion on the financial statements and suggested two improvement recommendations, summarised as follows:

- Maintain focus on addressing HMICFRS's remaining cause of concern and outstanding recommendations and areas for improvement held on the HMICFRS portal.
- Maintain grip on delivery of wider sustained performance improvement.

[UK Accreditation Service](#)

For each of the following areas, WMP achieved accreditation to ISO/IEC 17025:2017 - The organisation has demonstrated compliance to the Forensic Science Regulator Code of Practice:

- West Midlands Counter Terrorism Unit – Digital Devices and Data – Feb 26
- Forensic Services – Scene of Crime Examination – Oct 25
- Forensic Testing: Firearms – March 26
- Forensic Testing: Body Fluids, Fingerprints, CCTV – March 26
- Forensic Testing: Digital Devices and Data – March 26