

## **AUDIT COMMITTEE**

A meeting of the Suffolk Audit Committee was held at Police Headquarters Martlesham, and via Microsoft Teams at 09:15 on Friday 23 June 23.

### **PRESENT:**

#### **Audit Committee Members**

Ian Blofield, Hugh May (joined via Teams), Robert Millea, Andrew Peck and David Rowe (Chair).

#### **Office of the Police and Crime Commissioner**

Colette Batson (Chief Finance Officer), Kate Boswell (Executive Assistant to the PCC and Chief Executive), Christopher Jackson (Chief Executive).

#### **Constabulary**

Kenneth Kilpatrick (Assistant Chief Officer).

#### **Present by invitation**

Fiona Roe (Director of Audit, TIAA – Internal Auditor).

#### **Apologies**

Vicky Chong (Assistant Manager, Ernst and Young – External Auditor), Mark Hodgson (Partner, Ernst and Young – External Auditor), Rachel Kearton (Chief Constable), Claire Lavery (Audit Manager, TIAA – Internal Auditor), Tim Passmore (Police and Crime Commissioner).

## **PRIVATE AGENDA**

[A more detailed account of the discussions and decisions on the following items is contained in the confidential minutes]

**1      CLOSED MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 31 MARCH 2023 AND MATTERS ARISING (AC23/06)**

1.1      The minutes of the Audit Committee held on the 31 March 2023 were agreed as an accurate record and approved by the Audit Committee Chair.

**2      DATA PROTECTION MATTER (VERBAL)**

2.1 The Assistant Chief Officer (ACO) provided a verbal update on the data protection matter.

**3. ANY OTHER BUSINESS**

3.1 There was no other business.

**Meeting end 10:04**

**PUBLIC AGENDA**

**4 DECLARATION OF INTERESTS**

4.1 An Audit Committee Member made a declaration of interest stating that although they didn't believe this to be an issue, they wished to have it noted on record that they have a son who is a serving police officer with the City of London Police.

**5 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 31 MARCH 2023 AND MATTERS ARISING (PAPER AC23/07)**

5.1 The minutes of the Audit Committee held on the 31 March 2023 were agreed as an accurate record and approved by the Audit Committee Chair.

5.2 An update on the following actions was provided as follows:

Item	Action	Owner / Outcome
8.6	The Internal Auditor to provide a detailed follow up on the progress of Absence Management recommendations due on 31 March and 30 April 2023.	The Internal Auditor confirmed that reviews have been put back to 2023/24, therefore the action is to be carried forward
8.9	Internal Auditor to clarify if limited duties is included within the HR monitoring dashboard, and feedback to the Audit Committee.	The Internal Auditor confirmed that reviews have been put back to 2023/24, therefore the action is to be carried forward
8.14	The Internal Auditor to add a note to any future reports stating that in appropriate circumstances Suffolk has no issues, to avoid any confusion.	Complete - the Internal Auditor confirmed the report has been updated to state this is a Norfolk issue.
8.16	Internal Auditor to confirm the sample size used for the protection order testing.	Action to be carried forward.

8.22	ACO to confirm if the March JNCC meeting signed off the use of the E-recruitment system.	The ACO confirmed the policy will be completed by the HR People Services team and will then go to Policies in HR, prior to going out for formal consultation. The current timetable for this is June 2023, after consultation is agreed via the JNCC.
10.7	PCC and CFO to further discuss Treasury Management Investments.	Complete.

5.1 An Audit Committee Member requested an update on Performance Management. The ACO responded that an update will be provided outside of the meeting.

## **6 SUMMARY OF INTERNAL CONTROLS (SICA) ASSURANCE REPORT (PAPER AC23/08)**

6.1 The Internal Auditor advised that since March there have been 3 final reports issued, which are Use of Social Media, Whistleblowing and Key Financials. All audits are showing as having reasonable assurance with no priority 1 recommendations made.

### Progress Against Annual Plan

6.2 The Internal Auditor confirmed that there are 3 audits at draft stage, with field work underway for further 3 audits. There are sufficient resources assigned within the contract to ensure the plan is completed for next year, plus a system has been implemented to push back audits where required to allow time for further conversations with management.

### Use of Social Media

6.3 The Internal Auditor reported that 2 recommendations have been made.

6.4 An Audit Committee Member asked following media reports of the Metropolitan Police, whether additional resources are in place to allow for checks on social media. The ACO confirmed that the Constabulary is looking to put additional resource into vetting, which will then allow further checks on social media as per the recommendation received.

**ACTION – The ACO to follow up and see the progress of the social media checks being undertaken as per the recommendation.**

6.5 An Audit Committee Member queried if the social media training, as referred to at key strategic finding number 1, is to be given to officers, staff, or both. The Internal Auditor confirmed that training was provided for officers but not staff. The ACO confirmed that an appropriate induction for police staff is being developed which will include social media use.

6.6 An Audit Committee Member asked regarding the comments on proactive checks on social media accounts, whether this is legally permitted? The ACO confirmed that if the information is posted online and is in the public domain then it would be permissible.

Whistleblowing

6.7 The Internal Auditor reported that 1 recommendation has been made, and it was noted that workloads within PSD have increased considerably.

6.8 An Audit Committee Member asked whether amongst the methods used to test for whistleblowing from an audit structure point of view, a closed case was examined. The Internal Auditor will need to clarify and will update accordingly.

**ACTION – Internal Auditor to confirm if a closed case was examined to test for whistleblowing as part of the whistleblowing audit.**

Key Financials

6.9 The Internal Auditor reported that 5 routine recommendations have been made.

6.10 An Audit Committee Member asked what the standard policy was for chasing overdue debts. The ACO confirmed that there is a policy in place. However some of the amounts are small and so are economically not worth pursuing.

6.11 An Audit Committee Member asked if recommendation 6 is applicable to both Norfolk and Suffolk Constabularies. The Internal Auditor believed it may be a typo in the report, and that it should read one duplicate invoice and one duplicate credit note.

**ACTION – Internal Auditor to check and confirm if there is a typo in recommendation 6, believing that it should read one duplicate invoice and one duplicate credit note.**

6.12 An Audit Committee Member asked whether within a future audit would the issue of the Oracle software update be considered, as reference to the recommendations of “lack of control” within the system. The Internal Auditor to note this comment for future audits.

Appendix B

6.13 The ACO confirmed that despite the cyber security review being delayed, that management were comfortable with the 2023/2024 timings. At present work is underway on commencing the IT health checks which will help to identify any areas of weakness.

Appendix C

6.14 The Internal Auditor confirmed there are 3 outstanding overdue recommendations, which are all within the HR area and all relate to policy.

Appendix D

6.15 No comments or discussions took place in relation to Appendix D.

6.16 An Audit Committee Member asked where the report references the use of Artificial Intelligence (AI), what impact will that have in terms of accessing the Constabulary's processes and systems. The Internal Auditor confirmed that AI isn't used to access data from the Constabulary systems, but is it used to generate reports within their own systems.

## **7 INTERNAL AUDIT ANNUAL REPORT (AC23/09)**

7.1 The Internal Auditor presented this report, confirming that reasonable assurances have been given based on the opinion of 13 completed audits, which includes the audit of the overtime system. 68 recommendations have been made, with 7 operational effectiveness matters (OEMs).

7.2 An Audit Committee Member asked regarding the performance measures it states 100% of planned audits have been completed but this is different in Appendix A. The Internal Auditor noted these comments and will amend the report accordingly.

7.3 The Chief Executive raised that there are inconsistencies between the papers AC23/08 and AC23/09 regarding draft and final reports. The Internal Auditor apologised for the discrepancies and will ensure the papers are updated accordingly for the next meeting. The final version of the outstanding audit reports will be brought to a future Audit Committee Meeting.  
**ACTION – Internal Auditor to ensure the reports are updated to remove the discrepancies, and to bring the finalised reports to a future Audit Committee meeting.**

7.4 An Audit Committee Member asked regarding the summary on page 2, whether it was possible to see the comparison to previous years included within the report.  
**ACTION – Internal Auditor to include a comparison against the previous year within the Audit Summary on page 2 of the report.**

7.5 An Audit Committee Member commented that page 4 is displaying an incorrect figure for planned days, and that it should read 273 days.  
**ACTION – Internal Auditor to update planned days to 273 days.**

## **8 REVISED INTERNAL AUDIT PLAN 2023/24 (AC23/10)**

8.1 The Internal Auditor presented this report and asked for questions.

8.2 An Audit Committee Member queried where vetting is raised on page 1 whether management was able to provide an update on the achievability of the deadlines for the recommendations. The ACO confirmed that both the targets and the deadlines as per the recommendations will be met.

8.3 An Audit Committee Member flagged that there are inconsistencies in the days/figures listed compared to the previous report.  
**ACTION – Internal Auditor to ensure consistency across reports for the days/figures listed.**

8.4 An Audit Committee Member asked regarding Appendix D on page 14 of the report, whether a meeting between the Audit Committee Members and the Internal Auditors without management present could be scheduled. The Internal Auditor confirmed this does happen elsewhere, and the Chief Finance Officer (CFO) confirmed that this will be discussed with the chair and arranged.

**ACTION – CFO to schedule time for the Audit Committee to meet with the Internal Auditors without management present.**

**9 REVIEW OF COMMITTEE ACTIVIES 2022/23 (AC23/11)**

9.1 The Business Admin Officer presented this report and invited questions.

9.2 An Audit Committee Member requested that the report include reference to the training received in December 2022 by the Audit Committee to help them to reflect and improve on their roles. There was agreement from all the Audit Committee Members that this should be included.

**ACTION – Business Admin Officer to update the report to include reference to the training received in December 2022.**

**10 POLICE AND CRIME COMMISSIONER'S DRAFT ANNUAL GOVERNANCE STATEMENT 2022/23 (AC23/12)**

10.1 The CFO presented this report, stating it is the first review of the Annual Governance Statement (AGS) and invited any comments, observations, or feedback. The structure has not changed from previous years, and there are a number of highlighted areas within the report which cannot presently be completed. It is in effect an early draft.

**11 CHIEF CONSTABLE'S DRAFT ANNUAL GOVERNANCE STATEMENT 2022/23 (AC23/13)**

11.1 The ACO presented this report, highlighting that it is in a similar format to previous years, and the information included is as up to date as possible, but it is still a draft with some areas yet to be completed.

11.2 The ACO commented that the final report from the May 23 Peel Inspection will be received in September 2023, and a copy will be issued to Audit Committee Members as in previous years.

**ACTION – the ACO to provide a copy of the Peel Inspection report to the Audit Committee Members in September 2023 once received.**

11.3 The ACO confirmed that Suffolk Constabulary took part in a 43-Force Survey regarding the 4 year budget plan, and will share the results report, along with some relevant notes, which links to the Chief Constables AGS.

**ACTION – the ACO to share the results and relevant notes from the 43-Force Survey with the Audit Committee members.**

11.4 An Audit Committee Member asked why the terms to refer to the Audit Committee varies between the two AGSs.

**ACTION – The ACO and CFO to review consistency between the two AGSs.**

**12 ANY OTHER BUSINESS**

11.1 There was no other business.

*This part of the meeting closed at 10:59*

**SUMMARY OF ACTIONS**

Item	Action	Owner
5.1	The ACO to provide an update on Performance management to the Audit Committee Members.	ACO
6.4	Social Media Audit Recommendation – follow up to see the progress of the social media checks being undertaken by the Vetting Team as per the recommendation.	ACO
6.8	Whistleblowing Audit – the Internal Auditor to confirm if a closed case was examined to test for whistleblowing as part of the whistleblowing audit.	Internal Auditor
6.11	Key Financials Recommendation – The Internal Auditor to check and confirm if there is a typo in recommendation 6, believing that it should read one duplicate invoice and one duplicate credit note.	Internal Auditor
7.3	Internal Audit Annual Report – The Internal Auditor to ensure the reports are updated to remove the discrepancies, and to bring the finalised reports to a future Audit Committee meeting.	Internal Auditor
7.4	Internal Audit Annual Report – The Internal Auditor to include a comparison against the previous year within the Audit Summary on page 2 of the report.	Internal Auditor
7.5	Internal Audit Annual Report – The Internal Auditor to update the planned days to 273 days.	Internal Auditor
8.3	Revised Internal Audit Plan 2023/23 – The Internal Auditor to ensure consistency across reports for the days/figures listed.	Internal Auditor
8.4	CFO to schedule time for the Audit Committee to meet with the Internal Auditors without management present.	CFO

9.2	Review of Committee Activities 2022-23 – Business Admin Officer to update the report to include reference to the training received in December 2022.	Business Admin Officer
11.2	CC AGS – the ACO to provide a copy of the Peel Inspection report to the Audit Committee Members in September 2023 once received.	ACO
11.3	The ACO to share the results and relevant notes from the 43-force survey with the Audit Committee members.	ACO
11.4	The CFO and ACO to review consistency between the two AGSs.	CFO / ACO