

**ORIGINATOR: TIAA (INTERNAL AUDITORS)**

**PAPER NO: AC25/03**

**SUBMITTED TO: AUDIT COMMITTEE – 4 FEBRUARY 2025**

**SUBJECT: FINAL ANNUAL INTERNAL AUDIT REPORT 2023/24**

**SUMMARY:**

1. The report attached is the Internal Audit Annual Report 2023/24

**RECOMMENDATION:**

1. The Audit Committee is requested to consider the attached report.



Internal Audit

FINAL

# Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary

Internal Audit Annual Report

2023/24

January 2025

# Internal Audit Annual Report

## Introduction

This is the 2023/24 Annual Report by TIAA on the internal control environment at the Office of the Police and Crime Commissioners for Suffolk and Chief Constable of Suffolk Constabulary. The annual internal audit report summarises the outcomes of the reviews we have carried out on the organisation's framework of governance, risk management and control. This report is designed to assist the Audit Committee in making its annual governance statement.

Our approach is based on the International Standards for the Professional Practice of Internal Auditing which have been developed by the Institute of Internal Auditors (IIA) and incorporate the Public Sector Internal Audit Standards (PSIAS). In 2022, TIAA commissioned an External Quality Assessment (EQA) of its internal audit service. The independent EQA assessor was able to conclude that TIAA 'generally conforms to the requirements of the Public Sector Internal Audit Standards and the mandatory elements of the IIA International Professional Practices Framework (IPPF)'. 'Generally conforms' is the highest rating that can be achieved using the IIA's EQA assessment model.

Ongoing quality assurance work was carried out throughout the year and we continue to comply with ISO 9001:2015 standards. Our work also complies with the IIA-UK Professional Standards and relevant guidance issued by the Accounts & Audit Regulations 2015.

### HEAD OF INTERNAL AUDIT'S ANNUAL OPINION

**TIAA is satisfied that, for the areas reviewed during the year, Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary has reasonable and effective risk management, control and governance processes in place.**

**This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by the Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary from its various sources of assurance.**

## Internal Audit Planned Coverage and Output

The 2023/24 Annual Audit Plan approved by the Audit Committee was for 275 days, over 20 audits, of internal audit coverage in the year. In addition, there were nine carried forward audits. The 2023/24 Annual Audit Report reports on 14 2023/24 audits, the other six 2023/24 audits will be reported as part of the 2024/25 Annual Audit Report this has been agreed with management. It was agreed with management that these audits would be reported as part of the 2024/25 plan and reporting.

The planned work, status and changes against the plan is set out at Annex A and Annex B.

## Assurance

TIAA carried out 23 reviews during 2023/24, which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve Office of the Police and Crime Commissioners for Suffolk and Chief Constable of Suffolk Constabulary objectives. Currently, there are three reports reaching conclusion and will be reported in the final report.

For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Details of the audits are provided in Annex A and Annex B and a summary is set out below;

Assurance Assessments	Number of Reviews	Previous Year
Substantial Assurance	4	1
Reasonable Assurance	18	12
Limited Assurance	1	-
No Assurance	-	-

The areas on which the assurance assessments have been provided can only provide reasonable and not absolute assurance against misstatement or loss and their effectiveness is reduced if the internal audit recommendations made during the year have not been fully implemented.

We made the following total number of recommendations on our audit work carried out in 2023/24.

Urgent	Important	Routine
1 (0)	38 (29)	40 (38)

## Audit Summary

**Control weaknesses:** There was one area reviewed by internal audit where it was assessed that the effectiveness of some of the internal control arrangements provided 'limited' or 'no assurance'. Recommendations were made to further strengthen the control environment in these areas and the management responses indicated that the recommendations had been accepted.

**Recommendations Made:** We have analysed our findings/recommendations by risk area and these are summarised below.

Risk Area	Urgent	Important	Routine
<b>Directed</b>			
Governance Framework	-	14	9
Risk Mitigation	-	6	-
Compliance	1	12	22
<b>Delivery</b>			
Performance Monitoring	-	3	6
Sustainability	-	2	1
Resilience	-	1	2

**Operational Effectiveness Opportunities:** One of the roles of internal audit is to add value and during the financial year we provided advice on opportunities to enhance the operational effectiveness of the areas reviewed and the number of these opportunities is summarised below.

<b>Operational</b>
8 (9)

## Independence and Objectivity of Internal Audit

There were no limitations or restrictions placed on the internal audit service which impaired either the independence or objectivity of the service provided.

## Performance and Quality Assurance

The following Performance Targets were used to measure the performance of internal audit in delivering the Annual Plan.

Performance Measure	Target	Attained
Completion of Planned Audits	100%	70%
Audits Completed in Time Allocation	100%	52%
Draft reports issued within 10 working days of fieldwork completion	100%	84%
Management responses received within 10 working days of draft report	100%	22%
Final report issued within 5 working days of receipt of responses	95%	89%
Compliance with Public Sector Internal Audit Standards	100%	100%

## Release of Report

The table below sets out the history of this Annual Report.

<b>Date Report issued:</b>	January 2025
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## Annexes

### Annex A

#### Actual against planned Internal Audit Work 2023/24

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Business Interest, Secondary Employment and Declaration of Interest	Assurance	12	12	Reasonable	
Fuel usage and security of fuel cards.	Assurance	12	12	Substantial	
Subscriptions	Assurance	8	8	Substantial	
Sustainability	Assurance	12	12	Reasonable	
Business Continuity	Assurance	12	12	Reasonable	
Grievance Reporting and Management	Assurance	12	12	Reasonable	
Ill Health Retirement	Assurance	10	10	Reasonable	
Planned and Preventative Estate Maintenance	Assurance	12	12	Reasonable	
Firearms Management and Training	Assurance	12	12	Reasonable	
Expenses and Overtime Payments	Assurance	16	16	Reasonable	
Procurement Strategy and Compliance	Assurance	12	15	Limited	
Data Quality	Assurance	12	12	Reasonable	
Staff Appraisals	Assurance	12	12	Reasonable	
Key Financial Controls	Assurance	16	16	Substantial	
Limited Duties	Assurance	16	1		Audit will be reported in 2024/25, due to the timing of progress of the audit into 2024/25.
Culture and Required Behaviour	Assurance	12	1		Audit will be reported in 2024/25, due to the timing of progress of the audit into 2024/25.
Cyber Security	Advisory	12	3		Audit will be reported in 2024/25, due to the timing of progress of the audit into 2024/25.

New e-recruitment system	Assurance	16	6		Audit will be reported in 2024/25, due to the timing of the audit and progress into 2024/25.
Fleet Management Strategy	Assurance	12	0		Audit deferred to 2024/25, due to timing of new strategy completion.
Risk Management	Assurance	10	0	n/a	Audit deferred to 2024/25 due to an external review of service area
Follow-up	Follow-up	10	10		
Annual Planning	Management	1	1		
Annual Report	Management	1	1		
Audit Management	Management	15	20		
Total Days		275	216		
C/fwd			59		

## Annexes

## Annex B

## Internal Audit Work 2021/22/23 reported in 2023/24

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
21/22 Community Safety Partnership	Assurance	12	12	Reasonable	
21/22 Out of Court Disposals	Assurance	12	12	Reasonable	
Firearms Licensing	Assurance	10	10	Reasonable	
Agile Working	Assurance	12	12	Reasonable	
Resource Management Unit	Assurance	12	12	Reasonable	
Commissioners Grants	Assurance	10	10	Substantial	
Succession Planning	Assurance	10	10	Reasonable	
Security of Seized Proceeds of Crime (Cash and Assets)	Assurance	10	10	Reasonable	
Vetting	Assurance	14	14	Reasonable	
ICT Strategy and Project Management (now joint)	ICT Audit	22	6	n/a	This is now joint with 2023/24 and has transferred to 2024/25 as one review.
Cyber Security (now joint with 2023/24)	ICT Audit	10	2	n/a	This is now joint with 2023/24 and has transferred to 2024/25 as one review.
Change Management Programme	Assurance	10	0	n/a	At the request of management, due to service area review, the audit has been transferred to 2024/25.
Data Protection / Freedom of Information	Assurance	10	0	n/a	At the request of management, due to the timing of a reported breach, this was transferred to 2024/25.
Total Days b/fwd		154	110		
Total Days c/fwd 2024/25			44		