



ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO: AC25/16

SUBMITTED TO: AUDIT COMMITTEE – 30 MAY 2025

SUBJECT: SUMMARY OF INTERNAL CONTROLS (SICA) REPORT

**SUMMARY:**

1. The summary report provides an update on the progress of internal audit. The report is based on internal audit work carried out by TIAA and management representations that have been received during the period since the last progress report.
2. The follow up of internal audit recommendations undertaken by TIAA is undertaken throughout the year and reported to the Audit Committee during the year at each meeting.

**RECOMMENDATION:**

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



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

Summary Internal Controls Assurance (SICA) Report

May 2025

# Summary Internal Controls Assurance

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## Introduction

1. This summary controls assurance report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work for the Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary at the 21<sup>st</sup> May 2025.

## Investing in the Future of TIAA

2. TIAA welcomed our largest intake of talented and enthusiastic trainees in the summer across the UK. This initiative is a testament to our dedication to nurturing the next generation of professionals and ensuring that we continue to deliver the highest standards of service to you. This builds on past successes where staff who joined TIAA as trainees have obtained professional qualifications and progressed to audit management roles.

We believe that investing in their development is crucial not only for their personal growth but also for the continued success of TIAA. To this end, we are sponsoring their professional qualifications, providing them with the necessary resources and support to excel in the internal audit profession and any relevant specialism they may choose.

With each trainee mentored by an experienced Director of Audit, we have re-designed a comprehensive training programme that covers a wide range of skills and knowledge areas. All trainees have been guided by experienced audit staff and management, shadowing on audits to get to know our client base, following a high standard already set by our experienced team.

By investing in our trainees, we are investing in the future of our company. We are confident that this initiative will enhance our capabilities. Our commitment to the quality of our services remains unwavering, and we are excited about the positive impact our new trainees will have on our work with you.

## Audits completed since the last SICA report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

*Audits completed since previous SICA report*

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Payroll	Reasonable	28/01/25	24/02/25	03/03/25	-	-	4	-
Key Financial Controls	Substantial	11/03/25	23/03/25	23/03/25	-	-	-	-
Workforce Planning	Limited	27/03/25	14/04/25	16/04/25	1	3	2	

Data Protection and Freedom of Information	Substantial	28/03/25	14/05/25	16/05/25	-	-	1	-
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4. The Executive Summaries for each of the finalised reviews are included at Appendix A.

#### **Reports that are currently at draft report stage and awaiting management comments to finalise**

5. The table below sets out the reports that are at draft report stage that are awaiting management comments to finalise.

<i>Audits currently at draft report stage</i>			
<b>Review</b>	<b>Evaluation</b>	<b>Draft issued</b>	<b>Comments</b>
Culture and Required Behaviour	Reasonable	08/01/25	Awaiting management comments to finalise
Retention of Staff	Limited	01/04/25	Awaiting management comments to finalise
Fleet Management Strategy	Reasonable	12/05/25	Awaiting management comments to finalise
Contract Business Continuity	Reasonable	21/05/25	Awaiting management comments to finalise

#### **Progress against the Internal Annual Plan**

6. Our progress against the Internal Annual Plan for 2024/25 and 2025/26 is set out in Appendix B. The 2025/26 internal audit plan is presented to the Audit Committee for approval.

#### **Changes to the Annual Plan 2024/25**

7. The paused audits for 2024/25 will not be undertaken as part of the 2024/25 plan and a new plan has been agreed for 2025/26.

#### **Progress in actioning priority 1 & 2 recommendations**

8. We have made one Priority 1 recommendation in the workforce planning internal audit (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. The recommendation tracker is provided for the Audit Committee, and is shown in Appendix C.

#### **Frauds/Irregularities**

9. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

#### **Other Matters**

10. We have issued a number of briefing notes and fraud digests, shown in Appendix D, since the previous SICA report.

**Responsibility/Disclaimer**

11. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

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## Appendix A: Executive Summaries

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The following Executive Summaries and Management Action Plans are included in this Appendix. Full copies of the reports are available to the Audit Committee on request.

Review	Assurance Level / Notes
Payroll	Reasonable Assurance
Key Financial Controls	Substantial Assurance
Workforce planning	Limited Assurance
Data Protection and FOI	Substantial Assurance

# Executive Summary – Payroll

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
 	<p>The monthly payrolls are produced timely and appropriately authorised. Responsibility for production and authorisation of the monthly payrolls is clearly assigned.</p> <p>Testing of 75 payroll transactions confirmed that payslips in relation to starters, leavers and grade changes were correct apart from one minor calculation error for a leaver. A recommendation has been raised to address this.</p> <p>Audit testing identified instances where checklists for starters, leavers or changes were either not consistently completed or saved to file. Recommendations have been raised to address this.</p> <p>Testing of authorisation and audit trails for staff/officer pay and third-party payments were found to be operating effectively.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>For Norfolk - SR8 - Failure to maintain an efficient and effective policing service because of poor data quality, management, and non-compliance with standards.</p> <p>For Suffolk – SR5 - Financial uncertainty and instability.</p>	<p>Payroll staff's responsibilities are allocated alphabetically by surname of officers or staff. This is rotated every six month which acts as another internal check and therefore safeguards against continuous errors or potential collusion.</p>								
SCOPE	ACTION POINTS								
<p>The audit reviewed the controls and processes in place for managing the payroll, including data input for starters, leavers and third-party payments.</p>	<table border="1"><thead><tr><th>Urgent</th><th>Important</th><th>Routine</th><th>Operational</th></tr></thead><tbody><tr><td>0</td><td>0</td><td>4</td><td>0</td></tr></tbody></table>	Urgent	Important	Routine	Operational	0	0	4	0
Urgent	Important	Routine	Operational						
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## Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	There are several process documents which payroll have produced for payroll staff to follow. Examples for starters, leavers and changes were provided for review. It was noted within the Starters procedure that there is a reference to an Enact form which no longer exists.	The Starters procedure document be reviewed and updated as necessary to reflect current working practices.	3	<i>This is noted and the procedure and the procedure has been updated.</i>	Completed	N/A
2	Directed	The Payroll team use a New Starter checklist to refer to and evidence that all parts of the onboarding process is complied with. It was found that out of the 30 sample employees sampled, six New Start Checklists were not held on file (three for each county).  An additional control is in place for the Transactional Officers (Payroll) to check all new starters on the system through an AFE report which identifies employees not on the previous month's active payroll file. The report is exported to a spreadsheet each month and a record made as to whether all details have been correctly set up. In the six cases identified where there was no New Starter Checklist on file, a comment had been entered on to the AFE export spreadsheet to confirm that the details were checked as okay. A separate checklist is also used for processing leavers. Out of a sample of 30 leavers, one Leavers Checklist Form was found not to be on file for the Norfolk payroll.	A reminder be sent to payroll staff to ensure that New Starter Checklist forms and Leavers Checklist form are completed and saved on file to evidence the necessary checks having been undertaken.  Spot checks be put in place each month for Transactional Officers (Payroll) to check and identify any ongoing issues.	3	<i>Noted. A reminder has been issued to the Payroll Team.</i>  <i>The Transactional Officers will spot check each month against the AFE report.</i>	Completed, these checks have commenced	N/A

### PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.
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Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>A sample of 30 leavers in both the Norfolk and Suffolk organisations (15 each) were selected for testing the timeliness and accuracy of the last payslip details. Testing confirmed that all officers and staff selected had been processed in time for the ensuing pay run and that the payslip had been produced correctly based on pro rata gross pay.</p> <p>All leavers had evidence of checks being made by Professional Standards Department (PSD) and Resource Management Unit (RMU) to alert any issues arising and leave and/or TOIL balances. There was one instance out of 30 leavers where an error was identified in the final payslip. This arose because a pay deduction was required due to an excess hour's balance of -40.48, and weekly police contract hours of 40 was used in the calculation instead of weekly staff hours of 37. This has ultimately led to an overpayment of £66.</p>	<p>An adjustment be made and the overpayment of £66 be recovered.</p> <p>Payroll staff be informed of the error and reminded to take extra care on leaver calculations.</p>	3	<p><i>Noted. The Team have been reminded of the need to check calculations carefully. The recovery was completed in December 2024.</i></p>	Completed	N/A
4	Directed	<p>A sample of 15 changes to employees' pay grades were selected for testing approval and accuracy of the first payment on the new grade. The source for the selection was through a file comparison of the active lists of April 2024 and November 2024. All changes were matched to the change notification form and where job evaluations were involved, appropriate approval was made by the People Directorate. All payslips produced after the change date were found to be correct.</p> <p>An issue had been identified with two of the 15 in that their increment dates had not been adjusted correctly to take into account the timing of the new job.</p>	<p>Additional checks on increments be introduced where grade changes have been made in year.</p>	3	<p><i>Noted. The Team have been reminded of the need to check carefully, and process notes have been updated to reflect the issue.</i></p>	Completed, these checks have commenced	N/A

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.
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# Executive Summary – Key Financial Controls

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<p>Adequate controls were found to be in place for Treasury Management/Investments; Accounts Payable; Accounts Receivable; General Ledger. No previous internal audit recommendations were raised, and no further recommendations have been raised from this review.</p> <p>Investments are appropriately approved, with fund transfers fully documented and independently authorised in accordance with the delegated levels of authority in the Investment and Treasury Management Strategy.</p> <p>Control accounts are reconciled on a daily basis. The reconciliations are reviewed by the Financial Accountant as a part of the probity statement.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
Fraudulent payments are made.	<p>Journals are manually processed by the Finance Department. Within the Enterprise Resource Planning (ERP) system, controls are in place to ensure segregation of duties.</p> <p>Monthly meetings are held with the Head of Transactional Services to discuss the current position of outstanding debts for both Norfolk and Suffolk.</p>								
SCOPE	ACTION POINTS								
Key financial controls are reviewed on an annual basis covering main finance systems and processes, with a more detailed review of each finance area on a modular basis over a three-year period. For 2024/25 this included treasury management, payments, debtors and income.	<table border="1"><thead><tr><th>Urgent</th><th>Important</th><th>Routine</th><th>Operational</th></tr></thead><tbody><tr><td>0</td><td>0</td><td>0</td><td>0</td></tr></tbody></table>	Urgent	Important	Routine	Operational	0	0	0	0
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# Executive Summary – Workforce Planning

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
 <p>LIMITED ASSURANCE</p>	<ul style="list-style-type: none"><li>There is no strategic workforce plan in place. This needs to be developed as a matter of urgency to support the delivery of the ambitions of the People Strategy.</li><li>Workforce planning data is held on spreadsheets as the data does not correspond to data held on the HR system. Automation is planned although timescales are currently unknown.</li><li>Considerable amount of data is presented to the boards; without automation this is labour intensive, dependent on individuals and would benefit from narrative summaries.</li><li>The workforce planning boards are well attended, with positive discussions on the right areas. The outcomes and improvements that result, however, are not made clear.</li></ul>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
Risk that poor workforce planning leads to poor skill mix and insufficient resourcing to provide a safe service.	<ul style="list-style-type: none"><li>Work is underway to upskill managers to export data and run reports locally using PowerBI.</li><li>Proof of concept succession planning report is positive.</li></ul>								
SCOPE	ACTION POINTS								
The audit looked to ensure appropriate controls are in place in relation to workforce planning.	<table border="1"><thead><tr><th data-bbox="1163 1160 1365 1208">Urgent</th><th data-bbox="1365 1160 1635 1208">Important</th><th data-bbox="1635 1160 1904 1208">Routine</th><th data-bbox="1904 1160 2138 1208">Operational</th></tr></thead><tbody><tr><td data-bbox="1163 1208 1365 1314">1</td><td data-bbox="1365 1208 1635 1314">3</td><td data-bbox="1635 1208 1904 1314">2</td><td data-bbox="1904 1208 2138 1314">0</td></tr></tbody></table>	Urgent	Important	Routine	Operational	1	3	2	0
Urgent	Important	Routine	Operational						
1	3	2	0						

## Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>There is not a strategic workforce plan in place. The organisation is currently developing the process before developing the final plan. All workforce planning activities are aligned to the People Strategy which in turn supports the Police and Crime Plan.</p> <p>The People Strategy clearly states the aim to develop workforce plans which deliver 'right people, right skills, right time'. A good sample succession plan was provided for audit.</p>	Develop a strategic workforce plan as a matter of urgency.	1	<p><i>The workforce planning board will be utilised to engage with the required stakeholders, to formulate a clear workforce planning strategy. Engagement activity is already in place.</i></p>	<p>Discussions Apr/May 2025</p> <p>Draft strategic WFP July 2025</p>	Workforce Planning Specialist
3	Directed	<p>Whilst there is not a strategic workforce plan in place, a significant amount of data is held and interrogated to provide the detailed reports that go to the workforce planning meetings and People Board.</p> <p>The data reports stimulate positive discussions, though the outcomes and improvement recommendations are not clear and without a plan it is difficult to monitor progress. The Workforce Planning Specialist holds workshops with managers to upskill on data interrogation with the aim to use PowerBI.</p>	Once the strategic workforce plan is in place, agree clear performance metrics and report against these, with clear action plans for improvement recorded and monitored.	2	<p><i>Upon agreement of strategic focus, clear performance metrics will be formulated. Strategic intent will be utilised to set objectives and from these, improvements will be made through task/finish activities, in line with the strategy.</i></p>	July 2025	Workforce Planning Specialist
4	Directed	<p>The workforce planning team hold manual copies of data on spreadsheets as the required data is not held on the HR system at operational level and data comes from a variety of sources with different frequency of reporting.</p> <p>The team work closely with HR and finance teams to produce the workforce data and caveats are added to reports.</p>	To automate the workforce planning data as soon as possible and ensure there is one credible source with regular data cleansing.	2	<p><i>The automation of the data required for workforce planning activities has been achieved and is being refined as part of ongoing continuous improvement activities.</i></p>	July 2025	Workforce Planning Specialist

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	Delivery	Because of the manual nature of the data and reporting, there is a heavy reliance on a few individuals in the workforce planning and analytics team, with resulting resilience issues, hence an urgent need to automate the process and ensure all managers are trained to produce and analyse reports.	To automate the generation of reports at organisation, county and local level, with clear narrative summaries of issues, risks and improvement options. Continue to provide training to managers to enable them to analyse data and produce their own reports to inform workforce planning at local level.	2	<i>Summaries of reports, including risk and improvement will be implemented and aligned to workforce planning objectives, once set.</i>  <i>Work to familiarise managers and decision makers with the workforce data is underway and will continue to work in this collaborative way to ensure a sustained approach.</i>	July 2025	Workforce Planning Specialist
2	Directed	Strategic Risk Registers for both Norfolk Constabulary and Suffolk Constabulary were available for audit with both having a relevant workforce planning strategic risk and appropriate controls. The development and delivery of a strategic workforce plan should be added as a mitigation. The People Directorate Risk Register holds several relevant operational workforce risks. However, there is infrequent review of risks.	Improve review of risks on risk registers and add more on the development of the strategic workforce plan as a mitigation.	3	<i>Workforce planning will look to actively engage with HR risk registers to ensure adequate coverage. Currently, workforce planning work with commands and make representation to command level risk registers, this can and will be developed further.</i>	June 2025	Workforce Planning Specialist

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
5	Delivery	<p>There are workforce planning boards for Norfolk and Suffolk, a revised joint meeting, and a Flow of Recruitment meeting. Each receive a considerable amount of data and analysis and cover appropriate areas of workforce management.</p> <p>The People Board has been established to enable the Deputy Chief Constables to maintain oversight of the people portfolio workstream and delivery of the People Strategy. The Terms of Reference do not mention workforce planning specifically, though it is implicit as part of the people strategy workstreams, and workforce planning reports are presented.</p> <p>The People Strategy is a visual document and does not include monitoring arrangements.</p> <p>The People Board would benefit from narrative reports alongside the people data pack, and a summary of output from each of the workforce planning boards to enable effective oversight of strategic workforce planning.</p>	<p>To provide a narrative report alongside the people data pack to People Board, plus a report from each of the workforce planning boards indicating outcomes and recommended improvements.</p> <p>The People Board Terms of Reference to clearly state its role in overseeing workforce planning.</p>	3	<p><i>Further to this recommendation, workforce planning will develop a formalised approach to recommendations and in a written form.</i></p> <p><i>Will put mechanisms in place to review how the reports feed into other key meetings, as required, such as people board.</i></p>	June 2025	Workforce Planning Specialist

## Executive Summary – Data Protection and FOI

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	<p>Following a data breach in 2023, the Constabularies conducted an internal review, to investigate the root causes. 25 recommendations were raised, these have been completed, audit testing did not highlight any exceptions we are satisfied that these have been completed appropriately.</p> <p>FOIs are expected to be responded to within 20 working days target. Only 75% of FOIs are currently responded to within 20 working days. A recommendation has been raised to address this.</p> <p>Processes for responding to data breaches and other incidents are clearly defined in policy. A record of all incidents is maintained to ensure that they have been appropriately responded to and that lessons can be learnt.</p> <p>A standard operating procedure is in place for responding to Freedom of Information requests. This includes the assigning of roles and responsibilities, training and the process for recording and responding to requests.</p>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>Failure to maintain an efficient and effective policing service because of poor data quality, management, and non-compliance with standards. Links to risk – SR7 - Risk of poor data management and disposal.</p>	<p>An Information Management risk log is maintained, and risk horizon scanning is undertaken to identify risks that may affect information management and ensure that suitable mitigations are in place.</p>								
SCOPE	ACTION POINTS								
<p>The review assessed the controls in place to meet statutory obligations in relation to data protection and compliance with freedom of information requests. It also considered the completion of recommendations raised following the data breach.</p>	<table border="1" data-bbox="1147 1171 2149 1311"> <thead> <tr> <th data-bbox="1147 1171 1365 1251">Urgent</th><th data-bbox="1365 1171 1623 1251">Important</th><th data-bbox="1623 1171 1882 1251">Routine</th><th data-bbox="1882 1171 2149 1251">Operational</th></tr> </thead> <tbody> <tr> <td data-bbox="1147 1251 1365 1311">0</td><td data-bbox="1365 1251 1623 1311">0</td><td data-bbox="1623 1251 1882 1311">1</td><td data-bbox="1882 1251 2149 1311">0</td></tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	1	0
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0	0	1	0						

## Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>Data on FOI performance is reported nationally and internally to the Information Management Steering Group (IMSG). Not all FOIs are responded to within the 20 working days target, the current performance is 75% of FOIs being responded to within 20 working days.</p> <p>It is acknowledged that performance in this area is already being monitored, but further work needs to be undertaken to ensure that FOI response rate continues to improve.</p>	Work to continue to ensure that FOIs are responded to within target.	3	<p><i>Measures have been introduced following the data breach that impact the turnaround times of FOI requests. Compliance rates are monitored monthly at the Information Management Steering Group. Any blockers are reviewed at the strategic FOI meeting and actioned as necessary. The level of risk this presents is tolerated with the above in place.</i></p>	Risk tolerated	Head of Information Management/Information Compliance Manager

## Appendix B: Progress against Annual Plan

### 2023/24 Plan

System	Audit Days	Planned Quarter	Current Status	Comments
23/24 Procurement Strategy and Compliance	12	3	Final report	
22/23 Agile Working	10	2	Final report	
22/23 Firearms Licensing	10	3	Final report	Private report
22/23 Resource Management Unit	10	3	Final report	
22/23 Succession Planning	10	2	Final report	
23/24 Key Financial Controls	16	4	Final report	
22/23 Commissioners Grants	10	2	Final report	
22/23 Vetting	10	4	Final report	

## 2024/25 Plan

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
23/24 New E-recruitment systems	16	2		September 2024	Final report	
23/24 Risk Management	10	4	30/07/2024	February 2025	Final report	
23/24 Limited Duties	16	2	25/06/2024	February 2025	Final report	Private Report
24/25 Corporate and HR Policies	13	2	27/08/2024	February 2025	Final report	
24/25 Recruitment and Induction Training	15	2	01/10/2024	February 2025	Final report	
24/25 Fleet Maintenance	16	2	01/10/2024	February 2025	Final report	
24/25 Payroll	15	2	22/11/2024	May 2025	Final report	
24/25 Key Financial Controls	25	4	21/01/2025	May 2025	Final report	
24/25 Workforce Planning	12	2	21/11/2024	May 2025	Final report	
22/23 Data Protection / Freedom of Information	10	2	07/01/2025	May 2025	Final report	Audit commenced 21 <sup>st</sup> January at the request of client lead
23/24 Culture and Required Behaviour	12	2	25/06/2024	March 2025	Draft report issued 8 <sup>th</sup> January 2025	Awaiting management comments to finalise
23/24 Fleet Management Strategy	12	4	03/03/2025	June 2025	Draft report issued	Awaiting management comments to finalise
24/25 Retention of Staff	15	3	18/02/2025	June 2025	Draft report issued	Awaiting management comments to finalise
24/25 Contract Business Continuity	16	2	26/03/2025	June 2025	Draft report issued	Awaiting management comments to finalise
24/25 Complaints	12	2	11/12/2024	June 2025	Draft report stage	Exit meeting being arranged

22/23 ICT Cyber Security Maturity	22	2	08/10/2024	March 2025	Fieldwork in progress	Audit days from the 2022/23 have been transferred to the 2023/24 audit so that in-depth 23/24 internal audit can be undertaken. There have been delays in receiving information from the audit leads to complete the audit.
24/25 Safeguarding	12	2	27/01/2025	June 2025	Fieldwork in progress	Fieldwork complete
22/23 ICT Strategy combined with ICT Project Management	22	2	29/10/24	June 2025	Fieldwork in progress	Audit in progress, ongoing assurance review
24/25 Commissioner and Partnerships	18	2	17/02/2025	June 2025	Fieldwork in progress	Audit start date delayed at client request.
22/23 Change Management	10	3	10/02/2025	June 2025		Client has asked for this audit to be delayed until October 2025. Will be transferred to 2025/26
<b>Audits Paused until plan is further progressed</b>						
24/25 Communications Strategy	12	3			Paused	The paused audits are not to be undertaken as part of the 2024/25 plan. This is part of the 2025/26 plan.
24/25 Pensions	12	3			Paused	The paused audits are not to be undertaken as part of the 2024/25 plan. This is not considered as a key risk area, and has not been transferred to the 2025/26 plan, as there are more key risk areas that felt needed an audit.

24/25 MoPI Compliance	14	3			Paused	The paused audits are not to be undertaken as part of the 2024/25 plan. This will not be an audit in the 2025/26 plan, as data quality was considered more appropriate to consider.
24/25 Body Worn Cameras	14	3			Paused	The paused audits are not to be undertaken as part of the 2024/25 plan. This is included in the 2025/26 plan.
24/25 Asset Management	12	3			Paused	The paused audits are not to be undertaken as part of the 2024/25 plan. This is part of the 2025/26 plan, the scope has been expanded for the 2025/26 proposed audit.
Follow Up	12	All				
Annual Planning	2	All				
Annual Report	2	All				
Audit Management	24	All				
<b>Total b/fwd Days</b>	<b>130</b>					
<b>Total 2024/25 Days</b>	<b>275</b>					

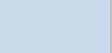
## 2025/26 Plan

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
Corporate Governance Structure	20	1	03/06/25	To be confirmed	Start date agreed	

Performance Management Framework	16	1	03/06/25	To be confirmed	Start date agreed	
Police Investigating Centres (PICs).	20	1	18/06/25	To be confirmed	Start date agreed	
Communication strategy	12	2	Start dates being agreed	To be confirmed	Draft audit brief issued	
Procurement Strategy and Compliance including waivers	20	2	Start dates being agreed	To be confirmed	Draft audit brief issued	
Contract Management	12	2	Start dates being agreed	To be confirmed	Draft audit brief issued	
Asset Management	18	2	Start dates being agreed	To be confirmed	Draft audit brief issued	
Data Quality	15	2	Start dates being agreed	To be confirmed	Draft audit brief issued	
Estate Strategy	15	3	Start dates being agreed	To be confirmed	Draft audit brief issued	
Risk Management (for constabularies and office of the police and crime commissioners offices)	14	3	Start dates being agreed	To be confirmed	Draft audit brief issued	
Key Financials Controls	25	3	Start dates being agreed	To be confirmed	Draft audit brief issued	
Limited Duties	20	3	Start dates being agreed	To be confirmed	Draft audit brief issued	
Body Worn Cameras	14	4	Start dates being agreed	To be confirmed	Draft audit brief issued	
Learning and Development	14	4	Start dates being agreed	To be confirmed	Draft audit brief issued	
Follow Up	12	All				
Annual Planning	2	All				

Annual Report	2	All				
Audit Management	24	All				
<b>Total 2025/26 Days</b>	<b>275</b>					

**KEY:**

	To be commenced
	Site work commenced
	Draft report issued
	Final report issued

## Appendix C: Recommendations Status as at the 30<sup>th</sup> April 2025

### Recommendations Summary

Audit	Implemented / No longer relevant since last Audit Committee	Not due	Overdue	Newly added recommendations and recommendations not due	Comments
23/24 Sustainability		1			One recommendation is Norfolk only so removed from Suffolk tracker to avoid confusion.
23/24 Data Quality			1		A revised due date has been requested.
23/24 Staff retention and staff appraisals	1				The recommendations have been implemented
23/24 Risk Management	2				The recommendations have been implemented
24/25 Recruitment Induction Training	2				The recommendations have been implemented
24/25 Fleet Management	1				The recommendations have been implemented
<b>Total Recommendations</b>	<b>6</b>	<b>1</b>	<b>1</b>		

**Recommendations implemented since the last Audit Committee meeting:**

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
23/24 Risk Management	The Risk Management Policy be amended to reflect current practice, or to provide more detail as to how the Suffolk Audit Committee will consider the risk management arrangements in place going forward.	2	Recommendation accepted, policy to be updated to reflect current practice. Priority level not accepted. Please note we consider this to be a routine priority for the Constabulary as it is a straightforward policy update to align with current practice. This is also consistent with Rec 1. We therefore request the priority level is changed. We accept it could be an important issue for the OPCC, but it is not within our remit to direct.	31/12/24		Risk Manager	This has been addressed the new risk management policy has been updated.
24/25 Recruitment and Induction Training	Formal process to be developed on local induction relevant to roles, the process to be formally documented and training to be provided for hiring managers on the new agreed process.	2	As part of the on-boarding process, both Norfolk & Suffolk are considering making the face-to-face sessions mandatory for all new starters. This process will mean that L&D take ownership for the promotion/comms and awareness to both new-starters and also line managers simultaneously thus making a much more structured approach and maximising attendance. Support will be gathered from the HR team who will supply accurate lists of new starters into L&D (the best it can be) to ensure that everyone is captured and is aware of the on-boarding offerings. This will also be supported by the HR team in their comms	01/04/25		Blended Learning Manager	This has been addressed, standard induction has been developed.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
			to line managers and new starters to maximise awareness and visibility of the offerings. In addition, a formal process will be developed on local induction relevant to roles, this process to be formally documented and training to be provided for hiring managers on the new agreed process.				
24/25 Fleet Maintenance	The vehicle availability and workshop productivity performance indicators be set and reported against so that performance can be appropriately monitored.	2	New workshop tablets and software have now been introduced with a go-live date of 1st January 2025. Workshop productivity reports are now being produced, with vehicle availability reports expected to be finalised during February 2025. Productivity reports will be discussed at monthly Workshop Team Leader meetings.	28/02/25		Head of Transport and Uniform Services	This has been addressed, the data is being produced and is part of the standard performance reports.
24/25 Recruitment and Induction Training	Ensure police transferees attend corporate induction.	3	It is acknowledged that the face-to-face sessions are difficult to schedule when taking into account shift patterns and also other commitments. Every effort will be made to ensure transferees do attend. An enhanced on-line on boarding programme will be developed and hosted on the force's LMS system allowing for those with a valid reason not to attend the face-to-face sessions to still be able to access the relevant on-boarding material. Whilst an assumption can be made as to	01/04/25		Blended Learning Manager	This has been addressed, new starters / police officer transferees (and their line managers) now receive direct communications informing them of the need to attend a mandatory face to face induction session. We are now seeing very few people unable to attend so this has tightened up attendance nicely. The LMS offering has been redesigned to cater for those exceptional circumstances where someone can't attend and as such will go-live in the next couple of weeks

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
			who 'might' not be able to attend a face-to-face session the standard comms and information about these sessions will still be sent to the new starters/transferees and their line managers to look to maximise face-to-face attendance.				
23/24 Risk Management	The Risk Management Policy be amended to reflect current governance structures.	3	Accepted, policy to be updated to reflect current governance structures.	31/12/24		Risk Manager	This has been addressed the new risk management policy has been updated.
23/24 Staff retention and staff appraisals	Review of the ePDR form to be undertaken to assess adjustment to become more user friendly and efficient for Line Managers.	3	ePDR will continue to be reviewed on an annual basis and updated to ensure ease of completion as far as practically possible.	31/03/25		Head of L&D	A review of the ePDR form has been undertaken.

### Recommendations overdue:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
23/24 Data Quality	An appropriate solution to be sourced to address the legacy data errors.	3	The Genie/Clearcore project is currently on hold and the manual solution remains in place and will continue.	31/03/25	30/06/25	Head of Information Management	Work is ongoing to address this. The responsibility for this recommendation has been reassigned to Head of Information Management who is looking to address this.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
							<p>This was originally assigned to Senior Records Manager.</p> <p>A revised due date has been requested.</p>

## Appendix D: Briefings on Developments in Governance, Risk and Control

TIAA produce regular briefing notes to summarise new developments in Governance, Risk, Control, Counter Fraud and Security Management which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those briefings issued in the last three months which may be of relevance to Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary is given below:

### Summary of recent Client Briefings and Alerts

Date Issued	Subject	TIAA Comments
May 2025	Procurement Act	The Client Briefing note covers key changes and Implications of the New Procurement Act and Provider Selection Regime