

### **AUDIT COMMITTEE**

A meeting of the Suffolk Audit Committee was held at Police Headquarters Martlesham, and via Microsoft Teams at 09:30 on Friday 30 May 2025.

#### **PRESENT:**

##### **Audit Committee Members**

Rachel Ashley-Caunt, Karen Chapman, Tim Greenacre, Lindsey Hoy and Hugh May (Chair).

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

Colette Batson (Chief Finance Officer), Darren Horsman (Chief Executive), Amanda Houchen (Administrative Assistant), Tim Passmore (Police and Crime Commissioner).

##### **Constabulary**

Kenneth Kilpatrick (Assistant Chief Officer).

##### **Present by invitation**

Debbie Hanson (Partner, Ernst and Young – External Auditor) via teams, Claire Lavery (Director of Audit, TIAA – Internal Auditor), Fiona Roe (Director, TIAA – Internal Auditor).

##### **Apologies**

Rachel Kearton (Chief Constable), Alison Riglar (Manager, Ernst and Young – External Auditor).

### **PUBLIC AGENDA**

#### **1 ELECTION OF AUDIT COMMITTEE CHAIR**

- 1.1 The PCC opened the meeting, introducing the External Auditors and welcoming the members of the public in attendance.
- 1.2 Hugh May was unanimously re-elected as Chair of the Audit Committee, confirming it would be his second and final term in the role.

#### **2 DECLARATIONS OF INTEREST**

- 2.1 The Chair asked for any declarations of interests not previously declared and recorded.
- 2.2 An Audit Committee member stated they had stepped down as Chair of Norfolk and Suffolk NHS Foundation Trust's Audit and Risk Committee but remained a member. They had however become the Chair of the Trust's Performance and Finance Committee.

2.3 Another Audit Committee member declared they had recently been appointed to the Board of Inspire. No further declarations were received.

**3 ACTIONS OF THE AUDIT COMMITTEE MEETING HELD ON 4 FEBRUARY 25 AND MATTERS ARISING (PAPER AC25/11)**

3.1 An Audit Committee Member asked if an action had been missed at 9.23 on page 9 of the meeting minutes regarding audit scopes being forwarded to the Committee. The Chair suggested the subject be discussed at the 25 July Workshop, where a fuller discussion on the Committee's Terms of Reference was planned.

3.2 The Chair asked for an update on all actions listed on page 11 of the minutes.

3.3 The ACO confirmed that with regard item 4.6, all parties had agreed the 10-day timeframe from the exit meeting was reasonable for 2025/26.

3.4 As per item 4.7, the Internal Auditor confirmed that KPI's were checked on an ongoing basis.

3.5 The Internal Auditor had looked at the implications of the organisational board being removed from the governance structure in item 5.5, confirming no issues had been flagged and that controls were working well.

3.6 The ACO confirmed that a presentation from the Joint Transformation Team (item 5.22) was arranged for the 25 July Workshop. The Internal Auditor stated that the Change Management Audit had been deferred from the 2025/26 plan and would be picked up at agenda item 9.

3.7 The Internal Auditor confirmed item 6.4, regarding the previous audit date for Culture and Required Behaviour had been resolved.

3.8 The Pensions Audit (item 6.11) had been discussed with the CFO and ACO, who confirmed it was not a priority area, it would therefore not be rescheduled. The Internal Auditor did however confirm that aspects would be picked up in upcoming Financial Audits.

3.9 The Internal Auditor confirmed that the suggestions made at item 6.16 had been implemented in the plan to be presented at agenda item 9.

3.10 The Audit Committee agreed that the actions of the meeting held on 4 February 2025 were an accurate record and were subsequently approved by the Audit Committee Chair.

**4 AUDITOR'S ANNUAL REPORT 2023/24 (PAPER AC25/12)**

4.1 The External Auditor presented the Auditor's 2023/24 Annual Report, stating that the Audit Results Report was initially brought to the Committee at the February meeting prior to issuing their opinion. In relation to the 2023/24 Financial Statements audit, the auditor confirmed that they had issued a

disclaimed audit opinion before the February backstop date. That opinion was disclaimed because of the impact of the disclaimed opinion from 2022/23 on the 2023/24 assurance.

4.2 The External Auditor provided clarity regarding their inability to complete their audit procedures on the pension liability before the backstop date due to delays in receiving evidence. This in no way reflected badly on the PCC or Chief Constable. It instead related to a late query from the External Auditor's pensions team pertaining to differences in average life expectancies. The query would therefore be followed up as part of the 2024/25 audit. An Audit Committee Member commented that the inclusion of standard wording in this regard left the issue open to misinterpretation and the implication that it was a management issue.

**ACTION – External Auditor to expand the standard wording relating to the delayed pension liability audit to provide more clarity.**

4.3 The External Auditor was unable to issue any opinion under Going Concern because of the disclaimed opinion, but noted the consistency of financial information, financial statements, the Annual Governance Statement and other published information. No issues were identified in relation to Value for Money and there was no reason to use any auditors' powers.

4.4 With regard the Whole of Government Accounts position, the External Auditor was unable to conclude whether they had completed all procedures required by the National Audit Office (NAO), as they had not yet clarified what was required. This was common across all local government bodies.

4.5 Under Value for Money, the External Auditor noted there was a risk in relation to the data breach from previous years. However, they were satisfied that all the necessary actions had been taken in response and therefore concluded there was no weakness in the arrangements in 2023/24. They noted the ICO report was still awaited and therefore any relevant findings or statutory fines were unknown. An Audit Committee Member stated that further clarity would be useful to make a stronger link between the risk being identified and the work done to provide the final opinion.

**ACTION – External Auditor to work with officers to reword data breach references for further clarity.**

4.6 The External Auditor stated they were satisfied with the arrangements for financial reporting, financial sustainability, risk, and responding to PEEL recommendations.

4.7 Previous reports had highlighted a disconnect between the timings of valuations and the financial year-end, however this had been rectified with valuation dates moving to the 1 January.

4.8 Finally the External Auditor noted £30,000 additional fees that had been submitted to the PSSA for determination and invited questions on the report.

4.9 In relation to page 7 of the report, the PCC asked for clarification regarding which PCC and Chief Constable Committee reports were reviewed. The External Auditor agreed to look at their files and then confirm later.

**ACTION – External Auditor to provide a list of PCC and Chief Constable Committee reports reviewed.**

4.10 With regard the outstanding leases referenced on page 12 of the report the PCC wished to clarify that significant work was ongoing to ensure the issue was resolved, and that delays were often caused by external parties.

4.11 On page 18 the report referenced a Strategic Governance Board. The PCC asked that the External Auditor review their information as Suffolk did not have anything by that name.

**ACTION – External Auditor to check the name of the Strategic Governance Board in the report and amend as necessary.**

4.12 The PCC expressed concern regarding the additional fees cited within the report and hoped the PSAA would moderate them considerably. The External Auditor explained that additional work had been required because of the introduction of new auditing and accounting standards, as well as the unexpected backstop date and disclaimer processes.

4.13 An Audit Committee Member asked why the additional charges included the Pension Liability Audit when the work had not yet been completed. The External Auditor explained that the work on the Chief Constable side was fully complete and that whilst work had been done on the PCC side there was more required. The charge therefore related to the work done up until the backstop. The Audit Committee Member asked if there would be additional fees in relation to pensions next year. The External Auditor stated that it depended on the complexity of the outstanding work, which would not be known until completion.

## **5 EXTERNAL AUDIT PLAN FOR THE YEAR-ENDED 31 MARCH 2025 (PAPER AC25/13)**

5.1 The External Auditor presented the External Audit plan for 2025 highlighting that opinions were likely to be disclaimed in 2024/25, qualified on an exception basis in 2025/26, and returning to an unmodified opinion in 2026/27. A key area of uncertainty was the impact of disclaimed audit opinions on reserves. More guidance is expected in the summer, likely impacting the audit approach in 2025/26.

5.2 The External Auditor referred to the risks within the plan, stating that they were mainly the same as previous years. One exception was the increased risk related to the valuation of land and buildings, due to a change in valuer. This could lead to property valuations differing to previous years, the impact of which would not be known until the completion of accounts. The risk was determined as significant because of the size of those balances on the accounts. An Audit Committee Member commented that it was ironic, that in addressing the weakness regarding the timeline between evaluation dates and year-end, it had resulted in an increased risk elsewhere.

5.3 Other risks were consistent with previous years such as pensions, PFI and accounting for the data breach. Whilst the impact of the data breach on the 2023/24 financial statements in terms of any provisions and disclosures were not material, the financial implications needed to remain under

review until the ICO report is received. The implementation of IFRS 16 accounting standards was a new risk for 2024/25, but it was not deemed significant. The Value for Money part of the plan was not yet complete. Expected timescales are to start in July and run through until October, with the intention of providing an opinion by the end of the financial year. However, the Auditor's Annual Report, including VFM commentary would be released at the end of November in line with NAO requirements. The External Auditor confirmed that the 2024/25 backstop was February 2026.

- 5.4 The PCC asked how the effects of climate related matters on financial statements would be dealt with by the External Auditors. The External Auditor clarified that there was no requirement for local government bodies to report on climate related matters now, however it was likely to become a statutory disclosure in the future. It was therefore useful to understand the climate related risks the organisation faced, particularly in terms of looking at how it was reflected in risk registers and how it could impact the delivery of services. At this early-stage audit would be asking basic level questions that looked at risk and the organisation's strategy in terms of minimising its carbon footprint etc.
- 5.5 The PCC noted that there was no reference to the potential issues resulting from Devolution and a single combined authority. The External Auditor stated that the Audit related to the 2024/25 year and so would not be impacted by these issues, it would however be included in the 2025/26 plans.
- 5.6 An Audit Committee Member asked if the incomplete Pension Liability Audit from the previous year would result in an increased risk in 2024/25. The External Auditor confirmed that they did not believe it would.
- 5.7 An Audit Committee Member asked in relation to the new requirement on IT systems, what would the team be doing to assure themselves of appropriate knowledge and integrity of systems. The External Auditor stated that the first year of implementation required more work, however subsequent years would still require a refresh of understanding, checks, walk-throughs and the preparation of documentation.

## **6 DRAFT ANNUAL GOVERNANCE STATEMENTS 2024/25**

### PCC's Annual Governance Statement (Paper AC25/14)

- 6.1 The CFO presented the draft Annual Governance Statement (AGS) for 2024/25, explaining it would be published alongside the draft accounts by the end of June 2025. Whilst the document had been updated to reflect any changes it remained largely the same as previous years, setting out the PCC Governance Framework, including both responsibilities for key officers and the review of effectiveness that governed the framework within the year. Section 6 covered Significant Governance Issues of which there were none. The CFO invited questions on the report.
- 6.2 An Audit Committee Member commended the CFO on the high quality of the Annual Governance Statement (AGS). They then raised a question regarding the increasing prevalence of cyber and data-related threats, suggesting that governance arrangements for data systems and potential cyberattacks might warrant inclusion in the AGS. The CFO expressed appreciation for the feedback

and agreed to explore the matter further with the Police and Crime Commissioner (PCC) and the Chief Executive. While acknowledging the importance of the issue, the CFO also noted the potential risk of introducing inconsistencies within the document, which is intended to remain high-level and does not currently expand on other specific areas of internal governance.

**ACTION – CFO, PCC and Chief Executive to consider the inclusion of data and cyberattack governance in the AGS.**

6.3 A member of the Audit Committee referred to Section 5 of the AGS and requested that, should the Internal Audit Report necessitate any amendments to the document, the CFO inform the Audit Committee prior to the draft's publication on 30 June 2025. The CFO confirmed that the draft would not be finalised until the approval of the Statement of Accounts later in the year and therefore the Audit Committee would have the opportunity to see the draft version of the AGS again prior to finalisation.

Chief Constable's Annual Governance Statement (AC25/15)

6.4 The ACO opened the floor for questions on the Chief Constable's draft Annual Governance Statement.

6.5 An Audit Committee Member asked the same question in terms of the inclusion of data systems and cyberattacks in the governance section of the Chief Constable's AGS. The ACO stated that it was a good prompt to consider and was certainly something that could potentially be included in future AGS' to reflect the increased use of AI within the Constabulary.

**ACTION – ACO to consider the inclusion of data and cyberattack governance in future AGS'.**

6.6 An Audit Committee Member referred to the first bullet on page 8 of the report and queried why the statement that all legal requirements for insurance were met, was included in the Chief Constable's AGS and not the PCC's. The ACO explained that the insurance was managed through the Constabulary and through their participation in the regional consortium. The CFO confirmed that if the Constabulary reported any significant governance issues it would be reflected in their AGS, but all legal requirements had been hitherto met.

6.7 The PCC queried why within the Economic Outlook section of the report it stated that inflation was falling when it had in fact been increasing. The ACO clarified that the information was correct in terms of the 2024/25 report.

6.8 An Audit Committee Member highlighted a disparity between the number of completed reviews in the Chief Constable's AGS versus the PCC's. The ACO stated that it would be amended accordingly in the final version.

**7 SUMMARY OF INTERNAL CONTROLS (SICA) (PAPER AC25/16)**

7.1 The Internal Auditor introduced the Summary of Internal Controls report, stating that four final reports had been issued since the last Audit Committee Meeting. Payroll had received reasonable

assurance, Key Financial Controls and Data Protection and Freedom of Information had a substantial assurance, and Workforce Planning a limited assurance opinion. Two further reports; Culture and Required Behaviour and Fleet Management; had been finalised after the committee papers deadline and would be presented at the next Audit Committee. The Safeguarding report was currently in draft and would also be presented at the July meeting. Work had begun on the 2025/26 Audit plan and an update on progress was included in Appendix C of the report showing the status of audit recommendations, with one overdue recommendation listed. The Internal auditor opened the floor for questions.

#### Payroll

7.2 An Audit Committee Member asked for confirmation that the scope of the Payroll audit included an analysis of overtime and other payments. The Internal Auditor confirmed that it did.

#### Key Financial Controls

7.3 An Audit Committee Member thanked the team for the substantial assurance received for the Key Financial Controls and noted there was only one key strategic risk listed, that of fraudulent payments being made. The Audit Committee Member felt that the scope would have covered more than just fraudulent payments, could the Internal Auditor clarify what the actual risk was they were trying to look at. The Internal Auditor stated that the Executive Summary pages focussed on one key area although there were other risks factored into the work and agreed to include all risks in the strategic risk/objective section of the summary in future. They then provided a list of all areas covered in the audit. They also agreed to provide the Audit Committee with the high-level scope for the Key Financial Controls Audit (Later in the meeting this request was superseded by the request to circulate the full Key Financial Controls Report. See para 7.11 below).

**ACTION – Internal Auditor to detail all risks reviewed in the Key Strategic Risk/Objective section of the Executive Summary pages in future SICA reports.**

#### Workforce Planning

7.4 An Audit Committee Member noted that there was no strategic workforce plan in place, and asked whether it impacted the way the Constabulary delivered its service to the public. They also stated it would be useful to have more information regarding the objective of the audit, so the Committee fully understood exactly what assurance they were getting. The Internal Auditor agreed to consider adding Objectives to the Executive Summary page of the SICA reports.

**ACTION – Internal Auditor to consider adding Objectives to the Executive Summary of the SICA reports in future.**

7.5 The ACO and Internal Auditor clarified that there were systems in place to monitor the workforce in terms of skills mix and resourcing, however the processes had not been formalised and brought into one overarching strategy. Work was in train to create a Workforce Planning Strategy using the already existing Workforce Planning Board. The PCC expressed the importance of providing reassurance to the public that the Constabulary had enough officers to deliver the service they so rightly deserve. He would therefore be requesting an update at July's Accountability and

Performance Panel (APP), which would also be shared with the Audit Committee for discussion.  
**ACTION – PCC to request progress of the Workforce Planning Strategy in the Workforce Report presented at July's APP meeting and to share with the Audit Committee.**

7.6 An Audit Committee Member noted that the timescales for implementation of the Workforce Planning recommendations were all listed as July 2025. Were management confident that these dates could be met? The ACO stated that he was not aware of any significant slippages but would get an update and report back to the Committee if there were any delays.  
**ACTION – ACO to check Workforce Planning recommendations progress against July timescales and report back to the Audit Committee if necessary.**

7.7 An Audit Committee Member commented that the timescales for completion of audits had narrowed considerably and congratulated the team on the improvement. They did however note the Culture and Required Behaviour audit had been issued in draft in January and had still not been finalised. The Internal Auditor stated that the report had been signed off by the Executive leads and were going to their department meetings, hence the slight delay. They assured the Committee the report would be finalised shortly in readiness for presentation at July's meeting.

7.8 An Audit Committee Member noted there was a delay to the 22/23 ICT Cyber-Security Maturity audit due to delays in receiving information from audit leads. Did the issue require escalation and would the delay impact on their expert's work. The Internal Auditor confirmed it did, but they had asked them to prioritise the work and were happy the issue was being resolved.

7.9 An Audit Committee Member noted that the completed actions listed on page 6 of the report were not included in the table at the end of the paper and was concerned they were not being tracked. It was important to capture the completed and closed recommendations to demonstrate the value of the audit process. The Internal Auditor agreed to include the closed recommendations in the end table and ensure they were included in statistics.  
**ACTION – Internal Auditor to include the closed recommendations from page 6 in the recommendation's status and ensure they are included in statistics at the end of the SICA report.**

7.10 An Audit Committee Member queried the overdue recommendation listed on page 15 of the report regarding Data Quality. The ACO stated that whilst the Genie/Clearcore project was currently on hold, other work was still ongoing to improve data quality. Kent was in the process of piloting the use of bots to improve, sort and merge data within the police case management system, and if it worked, it would be rolled out across the region. The Audit Committee Member stated it would therefore be useful to include something within the report to reflect the manual work being undertaken.  
**ACTION – Internal Auditor to reflect the manual work ongoing to maintain data quality in the progress section of the Overdue Recommendations of the SICA report.**

7.11 The Audit Committee Chair requested the Internal Auditor provide an updated Executive Summary page including the suggested improvements for discussion prior to the July 2025 meeting. It was also agreed that the full Key Financial Controls report would be circulated to the group to provide assurance of the broader level of scope included in it.

**ACTION – Internal Auditor to provide a draft Executive Summary page and full Key Financial Controls report. Including scope, for review at the July meeting.**

**8 INTERNAL AUDIT ANNUAL REPORT 2024/25 (PAPER AC25/17)**

8.1 The Internal Auditor presented the 2024/25 Internal Audit Report, highlighting 14 had been completed with an additional 4 in-hand. This meant that an Interim opinion had been issued prior to the June deadline for the publication of the CC and PCCs statement of accounts. Most recommendations sat within the compliance and governance framework areas, which provided management with a good indication of where to concentrate their focus. It should be noted that many limited assurances related to HR functions.

8.2 An Audit Committee Member commented on the success rate of implementing recommendations and suggested it would be useful to see the implementation rate included in future Annual Reports.  
**ACTION – Internal Auditor to include implementation rate in future Internal Audit Annual Reports.**

8.3 An Audit Committee Member noticed that the outcome of the Vetting audit wasn't included in the report, although it came to a 2024/25 Audit Committee. The Internal Auditor explained that it had appeared in the 2023/24 Annual Report in draft form.

8.4 An Audit Committee Member noticed that the previous report (Summary of Internal Controls) stated 19 reviews were undertaken in 2024/25, however the Annual Report listed 18. The Internal Auditor identified the report as being the 22/23 ICT Strategy combined with ICT Project Management audit and agreed to add this to the Annual Report.  
**ACTION – Internal Auditor to include the ICT Strategy combined with Project Management audit in the 2024/25 Internal Audit Annual Report.**

**9 INTERNAL AUDIT STRATEGY 2025/26 (PAPER AC25/18)**

9.1 The Internal Auditor presented the Internal Audit Strategy for 2025/26 and noted that amendments had been made because of feedback received from the Committee. The plan had been discussed with CFO's and ACO's.

9.2 An Audit Committee Member raised a concern regarding the scheduling of the Whistleblowing audit, noting that the last review took place in 2022/23 with the next not planned until 2027/28. They observed that this represented a significant gap for such a critical area of governance.  
**ACTION – Internal Auditor to consider bringing the timing of the next Whistleblowing audit forward.**

9.3 An Audit Committee Member asked if the two references to Communications Strategies related to the same audit. The Internal Auditor confirmed it was.

9.4 An Audit Committee Member enquired about the timing of the Capital Programme audit, given the last one was in 2021/22. The Internal Auditor explained there had been discussions around Capital Management and assured the Committee that elements would be covered within the Asset Management audit, which would be amended to make it more explicit.

**ACTION – Internal Auditor to make it clear that elements of the Capital Programme would be covered within the scheduled Asset Management audit.**

- 9.5 The PCC highlighted the ongoing concerns regarding Firearms Licensing and asked if the audit should be brought forward. He was particularly concerned that Suffolk's figures were significantly lower than Norfolk's despite it being a joint licensing unit. The ACO suggested the query was more performance related than risks and controls related and that the Constabulary were providing briefings for the OPCC outside of the meeting.
- 9.6 There was a continued discussion around the potential provision of full scopes prior to audit initiation to ensure they would provide the right level of assurance for the Committee. It was agreed that it would be included for further discussion at July's workshop.

**ACTION – Audit Committee to discuss the provision of full scoping documents at July's workshop.**

- 9.7 The PCC requested the Internal Auditor discuss what would be included within the Sustainability audit prior to its initiation in 2026/27. The Internal Auditor stated that sustainability is part of all audits and that they had developed a maturity assessment tool that allowed them to assess progress against an organisation's sustainability strategy.
- 9.8 The Chief Executive noted that the Communications Strategy was quite narrow in its scope and was that as intended. The Internal Auditor stated that it had been requested specifically by the PCC's office, but the scope could be broadened in advance of the process.
- 9.9 An Audit Committee Member asked if the Key Risks identified in the plan were generic or specific to Suffolk/Norfolk. The Internal Auditor confirmed it was a mixture of both. Some were identified in terms of the risks facing all police forces and others had a more local element. In terms of Suffolk and Norfolk, sometimes two separate audits were conducted for each force to allow for their differing requirements and processes, whilst others were conducted together.

**10 DEVOLUTION**

- 10.1 An Audit Committee Member enquired why Devolution was not included as a Key Consideration in the Internal Audit Strategy. The Internal Auditor explained that they had a watching brief on the issue but because of the current uncertainty they didn't believe there was any benefit in adding it to the 2025/26 Strategy.
- 10.2 The PCC and CFO reported that Norfolk and Suffolk were on the government's priority programme for Devolution. This would mean electing one Mayor with a remit of both counties under a single combined authority. The government have set out intentions that, where a mayoral strategic authority geography aligns with the geography of a police force and PCC area, the PCC function would transfer to the Mayor. How this would happen in real terms for Suffolk and Norfolk, where there are two separate forces and two PCCs, had not yet been determined. The Chief Executive explained that in previous experiences the statutory responsibilities of the PCC had been transferred rather than changed, meaning that Audit Committees would remain. Although it looked likely a mayor would be elected in May 2026 it was not yet clear when or how PCC responsibilities would transfer. In the meantime, the OPCC were ensuring County Council colleagues understood the role of the PCC and the implications for the transfer of PCC powers.

10.3 It was agreed that Devolution would be added as a standing agenda item for future meetings.  
**ACTION – CFO to add Devolution as a standing agenda item for Audit Committee Meetings.**

**11 ANY OTHER BUSINESS**

11.1 No further items were raised.

*The meeting ended at 12:07*

**SUMMARY OF ACTIONS**

Item	Action	Owner
4.2	External Auditor to expand the standard wording relating to the delayed pension liability audit to provide more clarity.	External Auditor
4.5	External Auditor to work with Officers to reword data breach references for further clarity.	External Auditor
4.9	External Auditor to provide a list of PCC and Chief Constable Committee reports reviewed.	External Auditor
4.11	External Auditor to check the name of the Strategic Governance Board in the report and amend as necessary.	External Auditor
6.2	CFO, PCC and Chief Exec to consider the inclusion of data and cyberattack governance in the AGS.	CFO
6.5	ACO to consider the inclusion of data and cyberattack governance in future AGS'.	ACO
7.3	Internal Auditor to detail all potential risks in the Key Strategic Risk/Objective section of the Executive Summary pages in future SICA reports.	Internal Auditor
7.4	Internal Auditor to consider adding Objectives to the Executive Summary of the SICA reports in future.	Internal Auditor
7.5	PCC to request progress of the Workforce Planning Strategy in the Workforce Report presented at July's APP meeting and to share with the Audit Committee.	PCC
7.6	ACO to check Workforce Planning recommendations progress against July timescales and report back to the Audit Committee if necessary.	ACO
7.9	Internal Auditor to include the closed recommendations from page 6 in the recommendation's status and ensure they are included in statistics at the end of the SICA report.	Internal Auditor
7.10	Internal Auditor to reflect the manual work ongoing to maintain data quality in the progress section of the Overdue Recommendations of the SICA report.	Internal Auditor
7.11	Internal Auditor to provide a draft Executive Summary page and full Key Financial Controls report, including scope, for review at the July meeting.	Internal Auditor
8.2	Internal Auditor to include implementation rate in future Internal Audit Annual Reports.	Internal Auditor
8.4	Internal Auditor to include the ICT Strategy combined with Project Management audit in the 2024/25 Internal Audit Annual Report.	Internal Auditor
9.2	Internal Auditor to consider bringing the timing of the next Whistle Blowing audit forward.	Internal Auditor

9.4	Internal Auditor to make it clear that elements of the Capital Programme would be covered within the scheduled Asset Management audit.	Internal Auditor
9.6	Audit Committee to discuss the provision of full scoping documents at July's workshop.	Audit Committee
10.3	CFO to add Devolution as a standing agenda item for Audit Committee Meetings.	CFO