



ORIGINATOR: BUSINESS ADMIN OFFICER

PAPER NO: AC25/24

SUBMITTED TO: AUDIT COMMITTEE 25 JULY 2025

SUBJECT: REVIEW OF COMMITTEE ACTIVITIES 2024/25

SUMMARY:

This report documents the activity of the Audit Committee in 2024/25 against the following categories in the Terms of Reference:

- Governance, Risk and Control;
- Internal Audit;
- External Audit;
- Financial Reporting;
- Accountability Arrangements;
- Treasury Management; and Wider Functions.

RECOMMENDATION:

The Audit Committee is asked to review activities during 2024/25 as set out in this report.

DETAIL OF THE SUBMISSION

1. KEY ISSUES FOR CONSIDERATION

- 1.1 The Suffolk Police and Crime Commissioner and Chief Constable's Audit Committee finalised and agreed its terms of reference at its meeting on 27 June 2014. They were amended to include Treasury Management in April 2019.
- 1.2 The Terms of Reference (Appendix A) state at point 6 that "The Committee will review its performance against its terms of reference and objectives on an annual basis."
- 1.3 This report provides a summary of activity within the financial year 2024/25 categorised according to the requirements set out in the Terms of Reference. References to published reports are included where appropriate.

2. SUMMARY OF COMMITTEE ACTIVITY

Meetings of the Audit Committee

- 2.1 Meetings in 2024/25 were conducted on the following dates in person at Police Head Quarters in Martlesham, with the option to join remotely via Microsoft Teams:
 - 5 July 2024
 - 27 September 2024
 - 4 December 2024
 - 5 February 2025
- 2.2 The Committee also met privately for an Audit Committee Workshop on 22 January 2025.

Governance, Risk and Control

- 2.3 *"The Committee will consider the corporate governance arrangements and review annual governance statements (including in relation to ethical values) of the PCC and Chief Constable".*

In July 2024 the Audit Committee considered the draft Annual Governance Statement for the Police and Crime Commissioner for 2023/24 prepared by the Chief Finance Officer (Paper AC24/18) and the draft Annual Governance Statement for the Chief Constable for 2023/24 and prepared by the Assistant Chief Officer (Paper AC24/19).

The two Annual Governance Statements were then amended to take account of observations made by the Committee. The two Annual Governance Statements remained as draft documents, until the finalisation of the 2023/24 accounts in February 2025.

- 2.4 *"The Committee will consider the effectiveness of the arrangements to secure value for money".*

The Audit Committee considered the Statement of Accounts for 2022/23 and the associated reports, including the Annual Governance Statements for 2022/23 and the Audit Completion Report for the Year Ended 31 March 2023 at the 4 December 2024 meeting (Paper AC24/30).

The Audit Committee considered the Statement of Accounts for 2023/24 and the associated reports, including the Annual Governance Statements for 2023/24 and the Audit Results Report for the Year Ended 31 March 2024 at the 4 February 2025 meeting (Paper AC25/02).

The External Auditor's Annual Report for 2023/24 was included on the agenda at the 30 May 2025 Audit committee meeting. The External Auditor's Value for Money Interim Report 2022/23 was included on the agenda at the 5 July 2024 committee meeting (Paper AC24/13).

2.5 *"The Committee will consider the risk management arrangements of the PCC and Chief Constable."*

The Committee were able to review the risk management arrangements when they considered the draft Annual Governance Statements for 2023/24 in July 2024 (Paper AC24/18 and Paper AC24/19).

2.6 *"The Committee will consider the effectiveness of the arrangements for countering corruption and fraud."*

Any fraud/irregularities that the Internal Auditors are advised of are reported to the Audit Committee through the Internal Audit Progress report. No material frauds were identified during 2024/25.

Internal Audit

2.7 *"The Committee will review the internal audit plan and propose any revisions to the internal audit plan."*

The Annual Internal Audit Plan for 2023/24 including the Head of Internal Audit Opinion for 2023/24 was presented at the July 2024 meeting (Paper AC24/16), with the Revised Internal Audit Plan 2024/17 paper being presented at the same session, which is used to assist the PCC and Chief Constable in producing the Annual Governance Statement. The Final 2024/25 Internal Audit Plan was then presented at the September 2024 meeting (Paper AC24/25). The Internal Auditors noted the comments as requested by the committee.

2.8 *"The Committee will consider the internal audit annual report and any appropriate in-year reports."*

A verbal update was provided to the committee on the progress of the audit plan at the December 2024 meeting, with a Final Annual Internal Report 2023/24 considered by the Committee in February 2025 (Paper AC25/03). This report summarised the outcomes of the reviews carried out from the 2023/24 internal audit plan.

The following in-year reports from the Internal Auditors were also received and commented on by the Committee:

- Summary of Internal Controls Assurance Report (Paper AC24/15) – July 2024
- Summary of Internal Controls Assurance Report Part 2 (Paper AC24/22) – July 2024
- Summary of Internal Controls Assurance Report (Paper AC24/24) – September 2024
- Summary of Internal Controls Assurance Report Part 2 (Paper AC24/28) – September 2024
- Summary of Internal Controls Assurance Report (Paper AC24/31) – December 2024
- Summary of Internal Controls Assurance Report Part 2 (Paper AC24/34) – December 2024
- Summary of Internal Controls Assurance Report (Paper AC25/04) – February 2025
- Summary of Internal Controls Assurance Report Part 2 (Paper AC25/09) – February 2025

External Audit

2.9 *“The Committee will consider all external auditor reports.”*

During the year, the Committee received and considered the following reports from the External Auditors:

- Annual Auditors Report for 2021/22 (Paper AC24/12) – July 2024
- Provisional Audit Plan Report for 2023/24 (Paper AC24/14) – July 2024
- Update on progression of 2023/24 External Audit (verbal) – December 2024

Financial Reporting

2.10 *“The Committee will review the annual Statement of Accounts”.*

The Audit Committee reviewed the PCC, Group and Chief Constables’ Statement of Accounts for 2022/23 at the December 2024 meeting (Paper AC24/30), and the PCC, Group and Chief Constables’ Statement of Accounts for 2023/24 at the February 2025 meeting (Paper AC25/02).

Accountability Arrangements

2.11 *“The Committee will review its performance against its terms of reference and objectives on an annual basis, including completing a self-assessment of good practice.”*

The Terms of Reference were agreed by the Committee in June 2014 (Paper AC14/09). This report contributes to the basis on which the performance for 2023/24 can be reviewed. At the Audit Committee Workshop in January 2025, the committee also considered the terms of reference in performing their self-assessment. A further terms of reference review will be held at a workshop in July 2025.

The CIPFA Audit Committee Self-Assessment of Good Practice (Paper AC25/10) was completed by committee members at the January 2025 workshop before being considered and approved at the February 2025 audit committee meeting.

Treasury Management

2.12 *“The Committee will note the Annual Investment and Treasury Management Strategy Statement and any appropriate related monitoring reports.”*

The Audit Committee noted the Mid-Year Treasury Management Monitoring Report for 2024/25 (Paper AC24/32) during the December 2024 meeting, and Investment and Treasury Management Strategy Statement (Paper AC25/06) confirming that there have been no material changes since last year's report.

Wider Functions

2.13 *"Where requested by the Police and Crime Commissioner, Chief Constable or Statutory Officers, the Committee will consider the adequacy of governance, risk management and audit processes in relation to a specific service or policy area."*

The Committee also made use of a Private Agenda at the meetings in July, September, and December 2024, and February 2025 to discuss other matters of relevance including:

- Summary of Internal Controls Part 2 reports

3. FINANCIAL IMPLICATIONS

3.1 There are no financial implications.

4. OTHER IMPLICATIONS AND RISKS

4.1 There are no other implications.

| ORIGINATOR CHECKLIST (MUST BE COMPLETED) | PLEASE STATE 'YES' OR 'NO' |
|---|---------------------------------------|
| Has legal advice been sought on this submission? | No |
| Has the PCC's Chief Finance Officer been consulted? | Yes |
| Have equality, diversity and human rights implications been considered including equality analysis, as appropriate? | Yes |
| Have human resource implications been considered? | Yes |
| Is the recommendation consistent with the objectives in the Police and Crime Plan? | Yes |
| Has consultation been undertaken with people or agencies likely to be affected by the recommendation? | Yes |
| Has communications advice been sought on areas of likely media interest and how they might be managed? | Yes |
| Have all relevant ethical factors been taken into consideration in developing this submission? | Yes |

Appendix A

The Suffolk Police and Crime Commissioner's and Chief Constable's Audit Committee: Terms of Reference

The Audit Committee finalised and agreed its terms of reference at its meeting on 27 June 2014, amended to include Treasury Management in April 2019 as follows:

1 Statement of Purpose

- 1.1 The Audit Committee is a key component of the Office of the Police and Crime Commissioner (OPCC) and Suffolk Constabulary's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
- 1.2 The purpose of the Audit Committee is to provide independent advice and recommendations to the Police and Crime Commissioner (PCC) and the Chief Constable on the adequacy of the governance and risk management frameworks, the internal control environment, and financial reporting, thereby helping to ensure efficient and effective assurance arrangements are in place. To this end the Committee is enabled and required to have oversight of, and to provide independent review of, the effectiveness of the Office of the Police and Crime Commissioner and Suffolk Constabulary's governance, risk management and control frameworks, its financial reporting and annual governance processes, and internal audit and external audit.
- 1.3 These terms of reference will summarise the core functions of the Committee in relation to the Office of the Police and Crime Commissioner and to the Constabulary to enable it to operate independently, robustly and effectively.
- 1.4 The Committee will support effective relationships between external audit and internal inspection agencies and other relevant bodies and further encourage the active promotion of the value of the audit process.

2 Governance, risk and control

The Committee will, in relation to the Police and Crime Commissioner and the Chief Constable:

- 2.1 Consider the corporate governance arrangements and review annual governance statements (including in relation to ethical values) of the PCC and Chief Constable.
- 2.2 Consider the effectiveness of the arrangements to secure value for money.
- 2.3 Consider the risk management arrangements of the PCC and Chief Constable.
- 2.4 Consider the effectiveness of the arrangements for countering corruption and fraud.

3 Internal audit

The Committee will:

- 3.1 Review the internal audit plan and propose any revisions to the internal audit plan.
- 3.2 Oversee the appointment and consider the adequacy of the performance of the internal audit service and its independence.
- 3.3 Consider the internal audit annual report and any appropriate in-year reports.

4 External audit

- 4.1 The Committee will consider all external auditor reports.

5 Financial reporting

- 5.1 The Committee will review the annual statement of accounts.

6 Accountability arrangements

- 6.1 The Committee will review its performance against its terms of reference and objectives on an annual basis, including completing a self-assessment of good practice.

7 Treasury Management

- 7.1 The Committee will note the Annual Investment and Treasury Management Strategy Statement and any appropriate related monitoring reports.

8 Wider functions

- 8.1 Where requested by the Police and Crime Commissioner, Chief Constable or Statutory Officers, the Committee will consider the adequacy of governance, risk management and audit processes in relation to a specific service or policy area.