

ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO: AC25/23

SUBMITTED TO: AUDIT COMMITTEE – 25 JULY 2025

SUBJECT: INTERNAL AUDIT ANNUAL REPORT 2024/25

SUMMARY:

1. The report attached is the Internal Audit Annual report 2024/25

RECOMMENDATION:

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



Office of the Police and Crime Commissioner of Suffolk and Chief Constable of Suffolk
Constabularies

Internal Audit Annual Report

July 2025

Executive Summary

Introduction

This is the 2024/25 Annual Report by TIAA on the internal control environment at Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary. The annual internal audit report summaries the outcomes of the reviews we have carried out on the organisation's framework of governance, risk management and control.

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 Institute of Internal Auditors (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.

TIAA adopted the IIA Global Internal Audit Standards in January 2025 and performance against the standards will be reported in future reports.

Internal Audit Planned Coverage and Output

The 2024/25 Annual Audit Plan approved by the Audit and Risk Committee was for 297 days of internal audit coverage in the year. During the year there was a change to the Audit Plan and these changes were approved by the Audit and Risk Committee. The Audit and Risk Committee approved delay of the Change Management Programme Audit until October 2025, this will be reported as part of the 2025/26 annual report.

The planned work that has been carried out against the plan and the status of work not completed is set out at Annex A. Seven audits from previous year have been reported as part of the annual report.

Assurance

TIAA carried out 18 reviews, 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 Commissioner for Suffolk and Chief Constable of Suffolk Constabulary's objectives. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Details of these are provided in Annex A and a summary is set out below.

Assurance Assessments	Number of Reviews	Previous Year
Substantial Assurance	4	1
Reasonable Assurance	9	12
Limited Assurance	3	0
No Assurance	0	0

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.

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 Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary from its various sources of assurance.

We made the following total number of recommendations on our audit work carried out in 2024/25. The numbers in brackets relate to 2023/24 recommendations.

Urgent	Important	Routine
4 (1)	22 (38)	29 (40)

Audit Summary

Control weaknesses: There were three areas 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
Directed			
Governance Framework	2	10	8
Risk Mitigation			2
Compliance	2	7	17
Delivery			
Performance Monitoring		4	2
Sustainability			
Resilience		1	

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.

Operational
5

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%	96%
Audits Completed in Time Allocation	100%	100%
Final report issued within 10 working days of receipt of responses	95%	100%
Compliance with IIA Internal Audit Standards	100%	100%

Release of Report

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

Date Report issued:	July 2025
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Actual against planned Internal Audit Work 2024/25

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
24/25 Corporate and HR Policies	Assurance	13	13	Substantial Assurance	
24/25 Key Financial Controls	Assurance	25	25	Substantial Assurance	
24/25 Payroll	Assurance	15	15	Reasonable Assurance	
24/25 Fleet Maintenance	Assurance	16	16	Reasonable Assurance	
24/25 Retention of Staff	Assurance	15	15	Limited Assurance	
24/25 Recruitment and Induction Training	Assurance	15	15	Reasonable Assurance	
24/25 Workforce Planning	Assurance	12	12	Limited Assurance	
24/25 Commissioner and Partnerships	Assurance	18	0		This is a Norfolk only audit
24/25 Complaints	Assurance	12	12	Reasonable Assurance	Draft report stage
24/25 Contract Business Continuity	Assurance	16	16	Reasonable Assurance	Draft report stage
24/25 Safeguarding	Assurance	12	12	Reasonable Assurance	Draft report stage
23/24 Limited Duties	Assurance	16	16	Limited Assurance	
23/24 Culture and Required Behaviour	Assurance	12	12	Reasonable Assurance	
23/24 Cyber Security	Assurance	12	0		Will be delivered as part of the 25/26 plan
23/24 New e-recruitment System	Assurance	16	16	Substantial Assurance	
23/24 Fleet Management Strategy	Assurance	12	12	Reasonable Assurance	
23/24 Risk Management	Assurance	10	10	Reasonable Assurance	
22/23 Data Protection / Freedom of Information	Assurance	10	10	Substantial Assurance	This audit was paused at the request of management when it commenced initially, due to data breach, this was rescheduled for January 2025.

22/23 Change Management Programme	Assurance	10	0		Management requested that this audit was postponed until October 2025, this delay was approved by the Audit and Risk Committee in their February 2025 meeting.
Follow-up		12	12		
Annual Planning		2	2		
Annual Report		2	2		
Audit Management		24	24		
Total Days		307	267		