

ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NO: AC26/04

SUBMITTED TO: AUDIT COMMITTEE – 2 FEBRUARY 2026

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

January 2026

Summary Internal Controls Assurance

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 at Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary at the 22nd January 2026.

Eco SMART

2. The UK public sector is facing increasingly structured and ambitious expectations around climate sustainability, driven by national policy, regulatory frameworks and public accountability. This is at a time when public funding is being stretched, with competing priorities and major reforms are taking place.

Key Themes for Sustainability and Implications

Materiality and Accountability – Sustainability goals, practices and information must be relevant to primary users and reflect significant risks or opportunities that the organisation faces.

Integration – The sustainability ambitions must be embedded across strategy, operations and governance, rather than siloed to areas of interest or knowledge.

Local Flexibility and National Alignment – organisations are encouraged to tailor climate strategies to local contexts while contributing to national targets.

Funding and Capacity Building – Multi-year funding, regulatory reform and skills development are critical enablers to effectively deliver climate sustainability goals, within financial, knowledge and resource constraints.

Next Steps

1. Review current sustainability practices, strategies and expectations.
2. Identify materiality, relevance, funding gaps and capacity needs in order to achieve the organisational objectives in relation to climate sustainability.
3. Engage Eco Smart to support assurance that expected objectives can be realised.
4. Find out more by clicking on this link: [Eco SMART - TIAA](#)

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

		Key Dates			Number of Recommendations			
Review	Evaluation	Draft issued	Responses Received	Final issued	1	2	3	OEM
Communication Strategy	Substantial	08/10/25	21/10/25	22/10/25	-	-	1	-
Contract Management	Reasonable	07/11/25	27/11/25	02/12/25	-	3	1	1
Asset Management	Substantial	23/12/25	24/12/25	05/01/26	-	-	-	-
Strategy and Compliance including waivers	Reasonable	12/11/25	22/01/26	22/01/26	-	1	2	-

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 and will be presented to yourselves at next Audit Committee.

Audits currently at draft report stage

Review	Draft issued	Comments
Cyber Security	22/12/25	Christmas leave has caused delay in response being received
Estates Strategy	22/01/26	Within timescale for receiving management comments

Progress against the 2025/26 Annual Plan

6. Our progress against the Annual Plan for 2025/26 is set out in Appendix B.

Changes to the Annual Plan 2025/26

7. There have been no changes to the 2025/26 internal audit plan.

Progress in actioning priority 1 & 2 recommendations

8. The recommendation trackers are provided for the Committee, shown in Appendix C which shows the status of outstanding recommendations.

9. Other Matters

We have issued a number of briefing notes since the last Audit and Risk Committee meeting, these are listed in Appendix D.

Frauds/Irregularities

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

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.

Appendix A: Executive Summaries

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
Communication Strategy	Substantial Assurance
Contract Management	Reasonable Assurance
Asset Management	Substantial Assurance
Procurement Strategy and Compliance including waivers	Reasonable Assurance

Executive Summary – Communication Strategy

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS
 <p>The diagram shows a large green circle with the text 'SUBSTANTIAL ASSURANCE' inside. Around the circle is a blue ring with the text 'Adequate & effective governance, risk and control processes'. To the right of the circle is a legend with four colored circles and corresponding labels: a green circle for 'SUBSTANTIAL ASSURANCE', a yellow circle for 'REASONABLE ASSURANCE', an orange circle for 'LIMITED ASSURANCE', and a red circle for 'NO ASSURANCE'.</p>	<ul style="list-style-type: none">  Communications and engagement strategies for both Offices of the Police and Crime Commissioner (OPCC) and the constabularies are in place and aligned to their corresponding Police and Crime plans. The constabulary strategies, though dated 2021-2026, would benefit from updating.  The organisations utilise a range of planned and reactive media and digital communications externally and with staff and support equality and accessibility.  The communications and digital teams in constabularies and Norfolk PCC have sufficient resources and capacity; Suffolk PCC is currently recruiting a new communications officer.  The Norfolk constabulary monthly Command Team meeting has a standing item on communications, and the team produce a weekly chief officer briefing. The Suffolk constabulary Chief Officers Managers Group meetings do not have communication as standard agenda item.  The Constabularies are held to account for delivery of communications and engagement activities at OPCC accountability meetings and the PCCs by the Police and Crime Panel and annual reporting.
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED
<p>Risk that communications strategies of the four organisations do not support the delivery of the Police and Crime Plans nor work coherently together.</p>	<ul style="list-style-type: none">  The communication teams provide comprehensive training and guides, including use of social media before accessing social media accounts, to police officers, new starters and at leadership programmes.  There is a comprehensive joint Norfolk and Suffolk Constabulary Communications and Engagement Policy used by both forces as guidance for working with the media and releasing information into the public domain and supporting guidance on use of social media.  The communication and engagement strategies and plans for both Suffolk and Norfolk OPCC and for both the Suffolk constabulary and Norfolk constabulary are clear on monitoring arrangements using a range of qualitative and quantitative metrics, including media coverage and social media. The constabularies are exploring software to facilitate two-way engagement with staff.
SCOPE	ACTION POINTS

The review assessed how the communications strategy aligns with the overall strategies for the Office and Police and Crime Commissioners and the Constabularies. The audit reviewed the following areas:


- An up-to-date Communications Strategy exists that aligns and supports the OPCCs and Constabularies and their objectives.
- The Communications Strategy is compliant with guidance issued by the College of Policing Authorised Professional Practice, the National Police Chief's Council (NPCC), Communications Advisory Group (CAG) and relevant legislation.
- The Communications Strategy promotes equality, eliminates unlawful discrimination and actively promotes good relations regardless of age, disability, gender reassignment, marriage or civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation, economic or family status.
- A joint Communications Team ensures the Communications Strategy is adhered to when engaging with the public and the media, including the use of social media.
- Staff are aware of their responsibilities to ensure the policy is applied correctly and fairly and have received the requisite training.

Urgent	Important	Routine	Operational
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>There are communications and engagement strategies and plans in place for both the Norfolk and the Suffolk Offices of the Police and Crime Commissioners (OPCC) and for Norfolk constabulary and Suffolk constabulary which have been aligned to the delivery of the respective Police and Crime plans.</p> <p>The constabulary strategies, though dated 2021-2026, would benefit from updating.</p>	The constabulary communications and engagement strategies to be updated to reflect current landscape changes.	3	<p><i>Plans are underway for a new Communications and Engagement Strategy for Norfolk constabulary to be published in 2026, ensuring it is reflective of changes in the news media and social media landscape, as well as supporting relevant force priority areas.</i></p> <p><i>Suffolk constabulary also intend to update their current communication and engagement strategy 2021-2026, again to ensure it is reflective of changing media and engagement demands, as well as supporting relevant force priority areas.</i></p>	<p>30/09/26</p> <p>30/09/26</p>	<p>Norfolk Constabulary Corporate communications Manager</p> <p>Suffolk Constabulary Corporate Communications Manager</p>

Executive Summary – Contract Management

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS
	<p>Joint Contract Management Guidelines are in place for Norfolk and Suffolk Constabularies; however, they lack version control and have not been updated since 2016. The Joint Contract Management Guidelines need to be reviewed to ensure that they cover required areas. And going forward a process needs to be put in place to ensure the Joint Contract Management Guidelines are reviewed at set designated intervals.</p> <p>Contracts above £60k are recorded and monitored using the Atamis system. Each contract has been graded as gold, silver, and bronze with key information retained for each contract. Seven Forces (7F) do not retain documentation on Atamis for Key Performance Indicators (KPIs), spend, and associated risks for silver and bronze contracts.</p> <p>Data analysis of the 7F contract register identified discrepancies between information recorded and retained on the system. A total of 246 contracts were identified as relating to Norfolk and Suffolk on the register. Testing identified the following exceptions:</p> <ul style="list-style-type: none"> Six contracts on the register do not have an assigned stakeholder. Six contracts have end dates that have now expired; however, the contract status remains set to “active”. <p>Sample testing of 7F contracts identified that retained documentation were not signed or dated by relevant authorising officers. Test results found that there were some exceptions:</p> <ul style="list-style-type: none"> In two cases, contract variation forms were not signed and dated by delegated officers. In one case, a call off contract was not signed or dated by the delegated officers.
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED
<p>Assurance was provided over the adequacy and effectiveness of the Forces contract management arrangements.</p>	<p>Risks associated with each contract can be logged and monitored on the Atamis system.</p> <p>Relevant documentation for contract such as, insurance documents, signed agreements, contract variations, expenditure records, key performance indicators, and savings is stored within Atamis.</p> <p>Processes are in place to escalate poor performance. 7F are able to support and escalate poor performance where appropriate.</p>

SCOPE

The review looked to ensure that there are effective governance arrangements in place in relation to contract management.

The audit focused on the following areas:

- Governance structure in place to ensure that contracts are managed appropriately, ensuring that there is appropriate guidance in place.
- Appropriateness of training to ensure contracts are managed appropriately and contract managers have appropriate skills to manage contracts.
- Accountability and resilience for contract management.
- Effectiveness of contract monitoring arrangements and compliance with agreed procedures including contract monitoring meetings and ensuring appropriate KPIs agreed.
- Arrangements for ensuring contracts are extended appropriately.
- Arrangements for ensuring any variation of contracts are identified and appropriately documented.
- Effectiveness of management information and reporting arrangements for ensuring compliance with agreed contracted spend.
- Process for escalating poor performance.

ACTION POINTS

Urgent	Important	Routine	Operational
0	3	1	1

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>Joint Contract Management Guidelines are in place for Norfolk and Suffolk Constabularies and are distributed to all Heads of Services to provide to staff as required.</p> <p>The guidelines were created in 2016 and outline key information including the roles of key staff in the process, the contract management cycle, common causes of contract failure, the contract management plan, and associated responsibilities.</p>	To ensure that Contract Management Guidelines are reviewed and version controlled (i.e. when it was approved and published, who it was approved by and when it is next due for review) to remain accurate, up to date, and aligned with current legislation. A process needs to be put in place to ensure Contract Management Guidelines are reviewed at set intervals.	2	<i>7FCS are producing guidance for operational contract managers.</i>	31/03/26	<i>Heads of Category.</i>
2	Directed	<p>The Atamis system retains information for gold contracts, which are managed by the relevant Supplier Relationship Manager (SRM). SRMs are expected to update/retain key information on the system for each gold contract that is managed, which includes, variations, contract savings/benefits, performance/issues, documents (contractor meetings, performance reports, etc), expenditure, and risks.</p> <p>Documentation for silver and bronze is not typically retained on Atamis by 7F with service areas/stakeholders expected to be engaging with suppliers on a day-to-day basis unless 7F support is specifically requested.</p> <p>Stakeholders within Norfolk and Suffolk Constabularies do not all have direct access to the Atamis system and are not required to upload contract documentation into the system and currently only use the system for procurement purposes.</p>	Management to implement an alternative process for updating and maintaining key contract information to ensure that contract records for all Silver, and Bronze remain accurate, centralised, and up to date.	2	<i>Contract documents for over £60k are stored on Atamis by 7Force Commercial staff.</i>	Complete	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.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Directed	<p>Sample testing was conducted of 15 contracts on 7F contract register valued above £60,000 to confirm that current contracts and supporting documentation are complete and appropriately maintained (including up to date insurance details and other relevant information).</p> <p>The review also assessed whether contract management processes are fit for purpose and operating adequately in departments, with appropriate arrangements in place for monitoring contract spend, performance and maintaining financial and management information. Test results found that:</p> <ul style="list-style-type: none"> In two cases, contract variation forms were not signed and dated by delegated officers. In one case, a call off contract was not signed or dated by the delegated officers. 	Management to ensure that all contract documents including variations and call-off contracts, are appropriately reviewed, signed, and dated by delegated officers. A periodic review process to be implemented to confirm that all contract records are complete and updated.	2	<i>A periodic audit of contract info on Atamis will be conducted to identify any issues. Staff will also be reminded of the need for ensuring documents are fully completed and uploaded to the system.</i>	31/01/26	Senior Commercial Support Manager.
4	Directed	<p>Data analysis was conducted on the 7F contract register for Norfolk and Suffolk Constabularies to confirm that contract records are complete, accurate, and maintained accordingly. A total of 246 contracts were identified for Norfolk and Suffolk on the register. Testing identified:</p> <ul style="list-style-type: none"> Six contracts on the register do not have an assigned stakeholder. Six contracts have end dates that have now expired; however, the contract status remains set to "active". 	Management to review and update the contract register to ensure that all contract terms such as stakeholders, contract status, start and end dates are complete and accurate.	3	<i>A periodic audit of contract info on Atamis will be conducted to identify any issues. Staff will also be reminded of the need for fields are populated and reflect the current status. are fully completed and uploaded to the system.</i>	31/01/26	Senior Commercial Support Manager


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.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	<p>Training is available to Norfolk and Suffolk Constabularies by Bluelight Commercial who provide training courses to staff involved in procurement activity and contract management.</p> <p>Procurement and contract management training is not currently mandatory for staff. Attendance is at the discretion of individual managers/officers, and refresher training sessions are not routinely undertaken.</p>	<p>Management to consider implementing refresher training for contract management for stakeholders which is undertaken at regular intervals.</p>	<p><i>Guidance being produced by 7FCS on contract management, supported by free training available from BLC or GCC. The idea of mandated induction training for those with contract management responsibility is a good one but would be a local force consideration and we would point to BLC/GCC.</i></p> <p><u>Head of Payments, Supplies and Commercial comments.</u></p> <p><i>Both BLC/GCC provide free Contract Management training on a self-learning modular basis with a final test and will provide an accreditation for those that pass the assessment.</i></p> 

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Executive Summary – Asset Management

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Assets are not correctly accounted for or their values are materially misstated.

KEY STRATEGIC FINDINGS



The Constabularies' rules and processes for capitalisation of assets are defined in the Joint Capitalisation Policy, which aligns with accounting standard IAS 16 - Property, Plant and Equipment.



All assets are recorded on the asset register, with a unique asset number. The record contains sufficient information to identify the asset and to ensure that its value can be calculated in accordance with policy. Operational information about assets is held in other systems, rather than on the asset register.



The asset register is updated monthly with additions, adjustments and disposals. Changes are reconciled before they are finalised. The asset register is reconciled to service systems annually, to ensure that accounting records match those held by departments that manage the assets.



Land and buildings are revalued on a five-year rolling programme. Other assets are carried at cost minus depreciation, which is applied in accordance with policy.

GOOD PRACTICE IDENTIFIED



The asset register is reconciled to other systems that are used to record assets, to ensure that the asset register is complete and accurate.



Appropriate insurance is in place for assets; insurance levels are reviewed regularly to ensure appropriate.



There is adequate resilience.

SCOPE

The review considered controls in place in relation to asset management, in particular maintenance of the asset register, acquisitions and disposals, revaluations, insurance and maintenance of assets.









The review considered the following;

- The arrangements including compliance with financial regulations and delegated authorisations) and any other local guidance / procedures.
- Assets are accurately recorded including acquisitions along with their value and any disposals. This to include all PFI assets.
- Acquisitions and disposals are processed in accordance with Financial Regulations.
- Assets are revalued in accordance with CIPFA requirements.
- Assets are marked as the property of the organisation/PFI.
- Access to assets is controlled including details of who assets have been allocated to and that they are returned when staff leave the organisation.
- Maintenance of assets to ensure they comply with requisite safety checks.
- Assets are adequately insured.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	0	0

Executive Summary – Procurement Strategy and Compliance including waivers

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS
	<p> The Constabularies are prepared for the changes implemented by the Procurement Act 2023. Policies and Contract Standing Orders have been updated to incorporate the new requirements, and staff involved in purchasing have been trained on the new Procurement Act 2023.</p> <p> A contract register is maintained, of all contracts with a value over £60k. This is supported by a procurement pipeline of upcoming procurement exercises, to ensure that contracts close to expiry or new requirements are being acted on promptly.</p> <p> Sample testing of contracts confirmed that appropriate procurement processes had been followed and Contract Standing Orders had been adhered to. This applied to contracts over £60k, procured with 7 Forces support, and those under £60k procured locally. Audit testing identified a case where a contract had been signed but this should have been a deed, as it was a construction contract over £250k.</p> <p> The current version of the Strategic Procurement Policy is not published on either the Norfolk or Suffolk Constabulary website, only an old version is. Current Contract Standing Orders are published on both the Norfolk and Suffolk Constabulary websites. However, only previous versions of the Contract Standing Orders are published on the Norfolk and Suffolk Police and Crime Commissioner websites.</p>
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED
<p>Non-compliance with procurement rules, including the new Procurement Act 2023.</p>	<p> Sustainability and social value are included in procurement policies and are considered as part of every procurement exercise.</p> <p> 7 Forces maintain a procurement pipeline of all current and upcoming procurement activity. Each record in the pipeline shows the category area, scope, current supplier (if there is one), force(s), estimated value and target award date. It also states, for each procurement, which legislation is applicable: Public Contracts Regulations 2015 or Procurement Act 2023.</p> <p> Single Tender Actions (STAs) are well controlled and only used when strictly necessary. Only two STAs had been used in the last 12 months.</p>

SCOPE

The review considered controls in place to ensure compliance with the Procurement Act 2023 and covered the following areas;

- Policies and procedures, to ensure there is an up-to-date Procurement Strategy that includes the requirements of the new Procurement Act (effective from 24/02/25).
- Completeness and accuracy of the contract register to ensure it is reflective of the organisation's current contractual obligations and to check that action is being taken on any contracts nearing expiration.
- Process for the procurement of works, services, and supplies, providing assurance that the organisations' financial procedure rules / regulations have been followed, specifically relating to quotations and tenders. This to include receipt of electronic tenders.
- Waivers and exemptions, to confirm that they are only applied in accordance with correct procedures, with supporting justification, and are authorised in accordance with correct levels of delegated authority.
- Monitoring of aggregated annual spend to ensure that financial procedure rules / procedures are not being bypassed relating to quotations and formal tendering.

The audit also looked to ensure that there is compliance at departmental level with procurement rules.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	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>Analysis of aggregate spend in 2025/26 was undertaken and compared to the contracts register. This identified multiple instances of spend over £60k with suppliers where was no contract in place, or the spend was significantly over the contract value. Excluding payments to other public sector organisations, there were 49 suppliers with no contract and a further 17 with spend significantly above the contract value.</p> <p>7F Commercial Services monitor spend, but this is constrained by the accuracy and timeliness of the data available, due to staff not consistently using the Atamis system to obtain quotes.</p>	Ensure that the Atamis quick quotes portal is used to obtain quotes for purchases between £6k and £60k, in accordance with Contract Standing Orders and local guidance. This will enable more frequent analysis of spending and reduce non-compliance with requirements for contracts to be in place.	2	<i>Agreed, this will be undertaken in conjunction with finance</i>	30/04/26	Senior Commercial Support Manager
2	Directed	<p>The current version of the Strategic Procurement Policy is not published on either the Norfolk or Suffolk Constabulary website, only an old version is.</p> <p>The up-to-date Contract Standing Orders are published on both Constabulary websites. However, only previous versions are published on the Norfolk and Suffolk Office of the Police and Crime Commissioners (OPCC) websites.</p>	Ensure that the current versions of the Strategic Procurement Policy and Contract Standing Orders are published on the Constabulary and OPCC websites.	3	<i>Constabulary and PFCCs will be sent up to date policy and CSOs for publication.</i>	1.3.26	Commercial Support Manager.
3	Directed	A sample of ten contracts was reviewed to check that the correct procurement process had been followed. In one case, a contract had been signed but should	Ensure that the correct method of executing a contract is used, in line with Contract Standing Orders.	3	<i>This was a one off error, the member of staff has been reminded of the need to execute a deed in future.</i>	1.2.26	Senior Commercial

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
		have been a deed, as it was a construction contract over £250k.					<i>Support Manager.</i>

Appendix B: Progress against Annual Plan

2023/24 Plan – Reports issued since 1st April 2024

System	Audit Days	Planned Quarter	Current Status	Audit Committee Reporting	Comments
23/24 Out of Court Disposals (OOCs)	12	3	Final report – issued 25/06/24	July 2024	Private report. Reported July 2024
22/23 Security of Seized Proceeds of Crime (Cash and Assets)	10	2	Final report issued	July 2024	Private report.
23/24 Staff Appraisals	12	2	Final report issued	July 2024	
23/24 Data Quality	12	3	Final report issued	July 2024	
23/24 Procurement Strategy and Compliance	12	3	Final report	September 2024	
22/23 Agile Working	10	2	Final report	September 2024	
22/23 Firearms Licensing	10	3	Final report	September 2024	Private report.
22/23 Resource Management Unit	10	3	Final report	September 2024	
22/23 Succession Planning	10	2	Final report	September 2024	
23/24 Key Financial Controls	16	4	Final report	September 2024	
23/24 New E-recruitment systems	16	2	Final report	September 2024	
22/23 Vetting	10	4	Final report	February 2025	
22/23 Commissioners Grants	10	2	Final report	February 2025	
22/23 Community Safety Partnership	12	3	Final report	July 2025	Norfolk OPCC only – Private report.

2024/25 Plan

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
23/24 Limited Duties	16	2	25/06/2024	February 2025	Final report issued	Reported in private part of the Audit Committee
24/25 Corporate and HR Policies	13	2	27/08/2024	December 2024	Final report issued	
23/24 Risk Management	10	4	30/07/2024	December 2024	Final report issued	
24/25 Recruitment and Induction Training	15	2	01/10/2024	February 2025	Final report issued	
24/25 Fleet Maintenance	16	2	01/10/2024	February 2025	Final report issued	
24/25 Payroll	15	2	22/11/2024	March 2025	Final report issued	
24/25 Key Financial Controls	25	4	21/01/2025	March 2025	Final report issued	
23/24 Culture and Required Behaviour	12	2	25/06/2024	July 2025	Final report issued	
24/25 Workforce Planning	12	2	21/11/2024	July 2025	Final report issued	
24/25 Retention of Staff	15	3	18/02/2025	July 2025	Final report issued	
22/23 Data Protection / Freedom of Information	10	2	07/01/2025	July 2025	Final report issued	
23/24 Fleet Management Strategy	12	4	01/04/2025	July 2025	Final report issued	
24/25 Contract Business Continuity	16	4	01/04/2025	July 2025	Final report issued	
24/25 Safeguarding	12	4	27/01/2025	October 2025	Final report issued	
24/25 Complaints	12	4	25/02/2025	October 2025	Final report issued	
22/23 ICT Strategy combined with ICT Project Management	22	2	16/12/2024	October 2025	Final report issued	
22/23 ICT Cyber Security Maturity	22	2	14/11/2024	Next Audit Committee	Draft report issued	Draft report issued 22 nd December
24/25 Commissioner and Partnerships	18	4	17/02/2025	March 2026	Fieldwork in progress	Visits are now scheduled and will be undertaken in early February
22/23 Change Management	10	3	10/02/2025	March 2026	Postponed to 2025/26	Moved to the 2025/26 audit plan at the request of management. Start date 3 rd February. Scoping meeting has been held.

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
Follow Up	12	All				
Annual Planning	2	All				
Annual Report	2	All				
Audit Management	24	All				
Total b/fwd Days	130					
Total 2024/25 Days	211					

2025/26 Plan

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
Corporate Governance Structure	20	1	25/07/2025	October Audit Committee	Final Report Issued	
Performance Management Framework	16	1	11/06/2025	October Audit Committee	Final Report Issued	
Communication Strategy	12	2	26/08/2025	January Audit Committee	Final Report Issued	
Contract Management	12	2	22/09/2025	January Audit Committee	Final Report Issued	
Asset Management	18	2	01/10/25	January Audit Committee	Final Report Issued	
Procurement Strategy and Compliance including waivers	20	2	08/09/2025	January Audit Committee	Final Report Issued	
Police Investigating Centres (PICs).	20	1	25/06/2025	Next Audit Committee	Fieldwork in progress	Visits have scheduled, fitting around operational requirements
Estate Strategy	15	3	07/10/2025	Next Audit Committee	Draft Report stage	
Risk Management (for constabularies and office of the police and crime commissioners' offices)	14	3	25/11/2025	Next Audit Committee	Fieldwork complete, debrief meeting arranged	
Key Financials Controls	25	4	13/01/2026	Next Audit Committee	Fieldwork in progress	Fieldwork in progress
Limited Duties	20	4	21/01/2026	Next Audit Committee	Fieldwork in progress	Start date changed, as key audit lead changed.
Data Quality	15	2	11/02/2025		Start date agreed	Revised start date agreed of the 11 th February agreed. The data quality team were not able to accommodate original start date.
Body Worn Cameras	14	4	27/01/2026		Start date agreed	Audit brief issued
Learning and Development	14	4	24/02/2026		Start date agreed	Audit brief issued

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
Follow-up	12					Follow-up ongoing and undertaken throughout the year
Annual Planning	2					Audit planning complete
Annual Report	2					
Audit Management	24					Audit management ongoing and undertaken throughout the year
Total Plan	275					

Appendix C: Recommendations Status as at the 15th January

Recommendations Summary:

Audit	Implemented / No longer relevant since last Audit Committee	Overdue	Comments
Recruitment and Induction Training		1	Recommendation is now overdue
Retention of Staff		1	Revised date has been requested
Fleet Management Strategy		4	Revised dates have been requested
Data Quality	1		
22/23 ICT Strategy/Project Management – Support for New Projects	1		Reported in the private audit committee section
Corporate Governance	1		
Total Recommendations	3	6	

Recommendations implemented since the last Audit Committee meeting:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Update
25/26 Corporate Governance	Terms of Reference for the Norfolk Command Team and Suffolk Chief Officers Management Group to be finalised and regularly reviewed, explaining their role in terms of supporting delegated decision making. The JCOT Terms of Reference to be dated and approved, and process to be put in place to ensure JCOT Terms of Reference is reviewed regularly	3	Recommendations accepted.	30/11/25		ACOs	This has been addressed a new terms of reference for JCOT has been developed and this has been formally signed off.
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 & 30/12/25	Head of Information Management	This has been addressed. Additional checks are now in place as the Genie Clearcore Project is on hold.
22/23 ICT Strategy/Project Management – Support for New Projects	Management to ensure that the Terms of References for the following boards be reviewed, updated and approved: ICT Portfolio. ICT Operations. Technical Design Authority. The review to ensure that similar Terms of References for other relevant groups also be included.	3	TORs for all three meetings will be reviewed and redrafted into a consistent format in the next quarter.	31/12/25			This has been addressed, terms of references have been reviewed and formally signed off.

Recommendations overdue:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
24/25 Retention of Staff	The Retention Strategy and/or supporting procedure, to be expanded to include the retention initiatives, roles and responsibilities, training and support, monitoring arrangements and how outputs will be used to improve turnover and retention for both police officers and staff.	1	The strategy can be amended to make reference to the stay and say initiative, but the additional narrative is too detailed for a strategy. All details are contained in the scheme information which can be published on the intranet. To support the delivery of the Retention Strategy we intend to develop an action plan which will incorporate say and stay and exit interview data.	31/08/2025	31/12/25	Head of Strategy and Plannin	05/01/26 - The Strategic Workforce Plan has been drafted and is due for sign off by the new DCC's at a meeting on Thursday 8th January. The meeting on the 8th was cancelled, this is scheduled to go to the next audit meeting. A revised date has been requested as awaiting formal sign off
23/24 Fleet Management Strategy	A detailed plan to be developed stating when vehicles are to be replaced so that progress can be monitored appropriately.	2	Head of Transport and Uniform Services to attend Joint Chief Officer Team meeting to determine programme for change.	31/12/25	31/03/26		19/12 Head of Transport attended Norfolk COT meeting. Where agreement and funding was provided to carry out a trial of EV's at Broadland response Hub. The findings from the trial will determine pace for transition to electric. SBOS are engaged for benefit realisation. Meeting awaited for Suffolk COT meeting.
23/24 Fleet Management Strategy	A detailed plan to be developed covering rollout of charge-points across the estate. The plan to identify exactly how many are needed, where they need to be placed and when they are due to	2	Head of Transport and Uniform Services to attend Joint Chief Officer Team meeting to determine programme for change.	31/12/25	31/03/26		19/12 Head of Transport attended Norfolk COT meeting. Where agreement and funding was provided to carry out a trial of EV's at Broadland response Hub. The findings from the trial will determine pace for transition to electric. SBOS are engaged for benefit realisation.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
	be put in so that progress can be monitored.						Meeting awaited for Suffolk COT meeting.
23/24 Fleet Management Strategy	Work to continue to electrify the fleet, there are potential savings that can be achieved from electrifying the fleet. In addition, there is a risk that parts will not be available for non-electric vehicles.	2	Original replacement target set out in interim Transport Strategy, no longer relevant due to insufficient budget being available. Links to Recommendation 2 above.	31/12/25	31/03/26		19/12 Head of Transport attended Norfolk COT meeting. Where agreement and funding was provided to carry out a trial of EV's at Broadland response Hub. The findings from the trial will determine pace for transition to electric. SBOS are engaged for benefit realisation. Meeting awaited for Suffolk COT meeting.
23/24 Fleet Management Strategy	Once detailed plan identifying charging points has been developed, implementation against this plan to commence.	2	Head of Transport and Uniform Services to attend Joint Chief Officer Team meeting to determine programme for change.	31/12/25	31/03/26		19/12 Head of Transport attended Norfolk COT meeting. Where agreement and funding was provided to carry out a trial of EV's at Broadland response Hub. The findings from the trial will determine pace for transition to electric. SBOS are engaged for benefit realisation. Meeting awaited for Suffolk COT meeting.
24/25 Recruitment and Induction Training	Develop a Probation Policy or procedure to document the current process or add this information to the existing policy/framework.	2	A Probation Procedure will be developed, which will draw together existing documentation. This will focus on police staff and transferees given the Student Police Officer policy.	30/09/25			Work is ongoing to address this.

Appendix D: Client Briefings

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. A summary list of those briefings recently issued are given below.

Date Issued	Subject	Website Link	TIAA Comments
2 December 2025	Update on roles created to implement Terrorism (Protection of Premises) Act	Update on roles created to implement Terrorism (Protection of Premises) Act - TIAA	Two new roles have been created in order to implement Martyn's Law successfully. The Competent Person in the Workplace (CPIW) and the Counter Terror Security Specialist (CTSS) which will require formal registration. Both roles are currently being developed and awaiting final statutory guidance by March 2026.
17 November 2025	Introducing Praetorian – TIAA's Counter Terrorism Maturity Framework Assessment Tool	Introducing Praetorian - TIAA's Counter Terrorism Maturity Framework Assessment Tool - TIAA	TIAA is proud to launch Praetorian, a new Counter-Terrorism Maturity Framework Assessment Tool, designed to help UK organisations meet the requirements of the Terrorism (Protection of Premises) Act and enhance security resilience across all sectors.

Date Issued	Subject	Website Link	TIAA Comments
7 November 2025	Building a Safer, Stronger Workplace: How TIAA's Health & Safety Review Can Transform Your Organisation	Building a Safer, Stronger Workplace: How TIAA's Health & Safety Review Can Transform Your Organisation - TIAA	In today's fast-evolving business landscape, health and safety is no longer just about ticking compliance boxes—it's about creating environments where people genuinely thrive. TIAA's Health & Safety (H&S) review service is designed to help organisations move beyond minimum standards, embedding a culture of safety that drives productivity, morale, and long-term resilience.