

### **AUDIT COMMITTEE**

A meeting of the Suffolk Audit Committee was held at Police Headquarters Martlesham, and via Microsoft Teams at 09:30 on Friday 17 October 2025.

#### **PRESENT:**

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

Rachel Ashley-Caunt

Karen Chapman

Tim Greenacre

Lindsey Hoy

Hugh May (Chair)

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

Tim Passmore (Police and Crime Commissioner)

Darren Horsman (Chief Executive)

Colette Batson (Chief Finance Officer)

Kate Boswell (Executive Assistant to the PCC & Chief Executive)

##### **Constabulary**

Rachel Kearton (Chief Constable)

Kenneth Kilpatrick (Assistant Chief Officer)

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

Debbie Hanson (Partner, Ernst and Young (EY) – External Auditor)

Claire Lavery (Director of Audit, TIAA – Internal Auditor)

##### **Apologies**

Alison Riglar (Manager, Ernst and Young – External Auditor).

Fiona Roe (Director, TIAA – Internal Auditor)

### **PUBLIC AGENDA**

#### **1 DECLARATIONS OF INTEREST**

- 1.1 The Chair of the Audit Committee welcomed everyone to the meeting, advising that no members of the public were in attendance and no questions have been received in advance of the meeting.
- 1.2 The Chair invited any declarations of interest not previously declared. An Audit Committee Member advised that their role at Norfolk Suffolk Foundation Trust has now changed, that they are now the deputy chair, however they did not believe this to be a conflict of interest.
- 1.3 The Chair advised there would be a change to the running order on the agenda, and item 5, Update on the External Audit of the Statement of Accounts for 2024/25 would run next, before resuming the running order of the agenda.

## **2 UPDATE ON EXTERNAL AUDIT OF THE STATEMENT OF ACCOUNTS (VERBAL)**

2.1 The External Auditor provided a verbal update on the 2024/25 statement of accounts audit, advising that there has been good progress on the work to date, but there had been some staffing issues internally due to sickness and they have had to backfill some of the gaps that this has resulted in. The finance team have been kept up to date of these issues, but it does mean the audit is slightly behind schedule. The completion of the audit is still expected ahead of the backstop date of the end of February 2026. The main area of work that has yet to start is new lease standard, IFRS 16, and the work on the capital financing requirements and minimum revenue provision. The work on the journals is expected to be completed during November and December. Other areas of work that are in progress at present are Property, Plant and Equipment (PPE), which requires further work this year due to the change in valuer. EY confirmed they are undertaking normal procedures on pensions which is expected by the end of October. Once the final report is received from the Information Commissioner's Office, the work in relation to the data breach will need to be updated. The work on income and payroll is in review, and there will be an update on going concern procedures towards the end of the audit, but there's no risk in relation to going concern, and overall, it is a positive report with no issues arising within this audit.

2.2 The Value for Money work is well progressed, and a draft report will be ready at the end of November, which will be submitted to the Chief Finance Officers, Police & Crime Commissioner (PCC) and Chief Constable, and shared with the Audit Committee Members.

2.3 There is the possibility that the 2024/25 audit may be able to move to a qualified opinion rather than a disclaimed opinion, but we cannot confirm this yet as the assurances need to be reviewed. This will be discussed further with both the Chief Finance Officer (CFO) and Assistant Chief Officer (ACO).

2.4 No questions were received.

## **3 ACTIONS OF THE AUDIT COMMITTEE MEETING HELD ON 25 JULY 25 AND MATTERS ARISING (PAPER AC25/28)**

3.1 The Chair reviewed the minutes page-by-page, with an Audit Committee Member noting that at 7.1 the date of the Mayoral Election should read 7 May 2026.

3.2 The actions from the meeting were reviewed as follows:

<b>Item</b>	<b>Action</b>	<b>Owner</b>
3.4 SICA	Internal Auditor to add an explanation to the SICA report where audits have been delayed.	Internal Auditor advised this has been updated within the SICA report.
3.8 SICA	Internal Auditor to provide figures on the staff retention order, to address the following question: what is the figure of staff turnover within Suffolk Police, how many leave within 2 years of joining, are	Internal Auditor advised the figures for this would be circulated to the Audit Committee Members.

	there relatively high numbers of leavers or is there good retention?	
3.9 SICA	Internal Auditor to add a timescale to recommendation 4 of the Retention of Staff audit.	Internal Auditor confirmed a timescale of 31 March 2026 has been added.
3.10 SICA	Internal Auditor to update the action wording to include implementation and the time scale this will be monitored across.	Internal Auditor advised this has been amended.
3.13 SICA	Internal Auditor to ensure the summary reports includes clear instructions on the scope of the audit.	Internal Auditor advised the format of the report has been amended slightly, and they are seeking opinions on when it is received.
3.19 SICA	ACO to speak with the Senior Business Partner who manages contracts under £60K, to check the continuity arrangements, and if there are any training and support requirements.	The ACO advised this action is complete, having spoken to the person who managed contracts under £60K.
4.2 Internal Audit Annual Report	Internal Auditor to reword the terminology used on page 1 of the report in reference to approval of changes within the plan.	Internal Auditor advised this has been amended, and will re-circulate to members with the update.
5.2 Review of Committee Activity 2024/25	Business Admin to update the report at point 2.5 to include Risk Management Arrangements being discussed at the January 2025 workshop.	Business Admin advised the report has been amended and updated on the website.
6.4 Annual Treasury Outturn Report 2024/25	PCC to consider increasing the investment limit to above £10M.	CFO advised that discussions are ongoing as to the appropriate levels, and what this could be increased too. Once agreed, the Treasury management Strategy Statement for 26/27 will reflect the investment criteria.
7.3 Devolution	Devolution to be added to the next Audit Committee agenda.	Business Admin advised this action is complete.

3.3 The minutes of the meeting on 25 July 2025 were agreed as an accurate record and approved by the Audit Committee Chair.

#### **4 SUMMARY OF INTERNAL CONTROLS REPORT (PAPER AC25/29)**

4.1 The Internal Auditor advised that the report contains a typo on table 5, for communication strategy, which should read substantial assurance, rather than reasonable, and the exit meeting took place yesterday. There are 5 final reports within this Summary of Internal Controls (SICA), with some style variation to them as some were drafted as part of the 2024/25 plan, and some are the newer 2025/26 version.

4.2 An Audit Committee Member noted that there does seem to be an improvement on the timescale for audits being received and completed as shown on page 3 of the report.

#### Complaints

4.3 The Internal Auditor advised that this audit received reasonable assurance, receiving one priority 1 and two priority 2 recommendations. There is a detailed response from the owner as to how this will be taken forward.

4.4 An Audit Committee Member commented that the response from this audit was incredibly comprehensive and requested this be noted.

4.5 An Audit Committee Member asked if this audit covers both internal and external complaints, and from the response given does this mean that complaints have increased in recent years. The Internal Auditor replied that there has been an increase in complaints reporting over the past couple of years, but it is difficult to tell if there is an underlying increase on previous years vs increased knowledge of how to submit a complaint. The PCC added that complaints are reviewed in depth through the Police and Crime Panel. The Internal Auditor added that the increase is in line with what other force areas are seeing, and Suffolk is not an outlier.

4.6 The PCC asked if everything will be implemented by the end of December 2025, as per the report. The Internal Auditors advised it would.

#### Safeguarding – Cadet Programme

4.7 The Internal Auditor advised that due to a change in the way this team operates, there was a slight delay in receiving the comments for the audit, and the formal sign off process. Overall, this audit received reasonable assurance, with issues raised for DBS (Disclosure and Barring Service) renewals now being organised centrally by the manager.

4.8 The PCC asked how involved the Safeguarding Training is, expressing his concern that if it is too onerous it will put people off volunteering. The Internal Auditor responded that the level of training was sufficient to give assurance that people understood their safeguarding responsibility, and no recommendations were raised for this area.

#### ICT Strategy

4.9 The Internal Auditor advised that this audit received a reasonable assurance rating, with a couple of recommendations raised. There will be an overlap with the change management audit to be able to see that these recommendations are fully embedded.

4.10 An Audit Committee Member asked if as part of the scope for this audit, the internal auditors looked at the link between ICT projects and the wider strategy for policing and transformation programmes. The Internal Audit advised that they need to check this.

**ACTION – The Internal Auditor to check the scope of the ICT Strategy Audit, did it look at the link between ICT projects and wider strategy for policing and transformation programmes.**

4.11 An Audit Committee Member asked whether the individual local ICT boards are collectively reviewed to ensure that they are not standalone and that they interconnect. The Internal Auditor advised that they would take a note of this going forward, but the review would have been completed by ICT colleagues.

**ACTION – The Internal Auditor to note the suggestion of seeing if the individual ICT boards are collectively reviewed to ensure that they are not standalone and that they interconnect.**

4.12 The PCC asked how the effectiveness will be reviewed. The Internal Auditor advised this forms part of the review process, the terms of reference will be reviewed to ensure they are fully aligned in picking up the key words, and that there are no duplications, which will then be reported back to the Audit Committee.

#### Performance Management

4.13 The Internal Audit advised that the Performance Management audit achieved substantial assurance, adding the team deserve to be congratulation for this result.

4.14 An Audit Committee Member noted that the extended scope that has been included within this report is very helpful.

#### Corporate Governance Structure

4.15 The Internal Audit advised that this audit received reasonable assurance, with 4 routine recommendations raised and 3 operational effectiveness matters noted.

4.16 An Audit Committee Member asked about recommendation 4 and the role of the Audit Committee. The CFO responded that her understanding of the recommendation was something that management and the audit committee had identified and had been progressing themselves through the Audit Committee workshops. The Audit Committee's current terms of reference require members to "consider" the risk management arrangements of the PCC and the Chief Constable, and it had been agreed at the July workshop that this would be amended so that going forwards the Audit Committee will "consider the effectiveness of risk management arrangements of the PCC and the Chief Constable". Once the terms of reference have been updated within the Scheme of Governance and Consent, it would then be reported via the Annual Governance Statement, which would fulfil the action.

4.17 An Audit Committee Member commented that they would like to have a discussion to settle what it is we want to see in order to discharge our responsibilities, what information is to be provided to give assurance, and not solely through the audit process. Without straying into risk management themselves, the committee needs to be assured that those who are accountable for doing risk management in the organisations are doing what they should be doing.

4.18 The PCC commented that there is a governance structure within the OPCC (Office of the Police and Crime Commissioner) which does come with complexities but that doesn't mean that there isn't room for improvement.

4.19 An Audit Committee Member suggested that for recommendation 4, a workshop be included within the next meeting, scheduled for February 2026, to finalise the approach for the Audit Committee discharging their responsibilities regarding risk management across both organisations.

**ACTION – Audit Committee Members, Suffolk OPCC and Suffolk Constabulary to finalise the approach for the Audit Committee to discharge its responsibilities regarding risk management at a workshop, to be scheduled in February 2026.**

Appendix B: Progress against Annual Plan

4.20 The Internal Auditor advised there is a couple of outstanding audits from previous years. The cyber security audit is ongoing and has had a slight delay in terms of receiving sufficient information to be able to complete the review, due to operational requirements. The Commissioner and Partnership audit, as requested by Norfolk, will be split into 2 reports, due to some visits being scheduled for October 2025, and the remainder in February 2026. The Change Management Audit has an agreed start date agreed of 10 February 2026, with the scoping meeting scheduled for 2 November 2025, and the follow-up meeting in January 2026.

4.21 The 2025/26 plan is going well, and the PIC (Police Investigation Centre) visits are continuing to both Bury St Edmunds, Martlesham, and the 2 Norfolk sites. Management have requested the visits are planned for and booked with staff within the PIC.

4.22 The Communication Strategy audit has been issued as a draft, so will be shared shortly.

4.23 The PCC asked to receive a copy of the Communication Strategy audit once it has been finalised. The Internal Auditor confirmed they would share it with him once complete.

**ACTION – The Internal Auditor to share the Communication Strategy audit with the PCC once finalised.**

4.24 The PCC asked if the PIC audit will be a joint report. The Internal Auditor advised it would be separate reports for Suffolk and Norfolk, to be reviewed under the closed part of the meeting.

4.25 An Audit Committee Member asked with the PIC audit, would the internal auditors be completing their own assessment on locations not selected. The ACO responded that there are only 2 PICs in Suffolk, so they are both being audited, and for Norfolk 2 of the 4 sites will be audited.

4.26 An Audit Committee Member asked if the Internal Auditor had the resources in place to deliver the 9 audit reports due at the February 2026 meeting, and if the Constabulary can also deliver the responses in this time frame. The ACO responded that from the Constabulary perspective this is fine, the audits are spread across different departments so have sufficient resource to support this. The Internal Auditors added that these are within the plan and have been scheduled across different areas of the business to reduce pressure on management.

4.27 The PCC asked if the Estates Strategy Audit will be for both Suffolk and Norfolk and how will this work. The Internal Auditor advised that they anticipate it being a joint report, however if there is a need to split it out then it can be. The ACO advised that it would need to be split.

Appendix C: Recommendations Status as at the 30 Sept 2025

4.28 The Internal Auditor advised that for the overdue recommendations, the plan and strategies for these audits are in place, but they have not been signed off. A revised deadline date of 31 December 2025 has been agreed.

4.29. An Audit Committee Member asked what the revised date for the overdue workforce planning action is. TIAA advised that it is 31 December 2025.

4.30 An Audit Committee Member asked how the outstanding data quality recommendation linked in with the current data quality audit, as it has been outstanding for some time. The Internal Auditor responded saying it is being reviewed as part of the scope work going take place presently, which includes ensuring this recommendation is concluded. An Audit Committee Member then asked how this links to the Performance Management Audit which received substantial assurance, which surely covers how data is reported and the quality of the actual data input in the first place. The Internal Auditor advised that this is a slightly different area of work, which is different from the Genie Clearcore and legacy systems. The ACO added that the data management recommendation is to look at data cleansing, match and merge and the retention policy, all of which will be the responsibility of the new Head of Information Management. At present we don't feel that Genie Clearcore is a risk.

**5 MID YEAR TREASURY MANAGEMENT REPORT 2025/26 (PAPER AC25/30)**

5.1 The CFO advised this is a mid-year treasury report, which was dated the 30 September 25, and apologies for the delay in receiving it ahead of this meeting and requested that the role of the Audit Committee is to note the report.

5.2 The CFO stated that the key headlines within the report show that borrowing hasn't exceeded our operational boundaries and external borrowing for the one loan is due to be repaid in 10 years' time. For Investment performance as detailed in the report, there have been no downgrades implemented as to who we currently invest with, and we continue to invest with security being the primary focus.

5.3 The CFO advised the limits are still set at £10M, but an increase is being considered as per the above action.

**6 DEVOLUTION (VERBAL)**

6.1 The PCC declared ahead of providing an update on devolution, that he has been selected as the Conservative Mayoral candidate for Norfolk and Suffolk.

6.2 The PCC noted from a policing perspective, PCC powers have been confirmed as transferring to the mayor, alongside fire and rescue, on 1 April 2027. He noted this is a very short time scale to deliver this, and having spoken to the Home Office we are still awaiting clarification for the budget for policing and how this will work. He expressed concern that the new mayoralty will then have to decide on different budgets for Norfolk and Suffolk, which would add a large amount of complexity.

6.3 The PCC added that the proposed Local Government Reform is still to be approved by government, and timings are tight for approval ahead of the planned mayoral election on 7 May 2026.

6.4 The Chief Executive Officer (CEO) commented that both Norfolk County Council and Suffolk County Council have had to debate this and approve the approach, which has happened, so the next stage will be awaiting legislation.

6.5 An Audit Committee Member asked how the work required for devolution is currently being funded. The PCC responded that there has been funding made available to the county councils, but nothing for Suffolk OPCC.

6.6 The Audit Committee Members agreed to keep devolution on future audit committee meetings as a standing agenda item.

6.7 An Audit Committee Member asked if Norfolk are going through a similar process and having the same conversations, would it be worth both Audit Committees meeting to discuss this further. The CEO responded that he would like to consider the request and come back with a response in due course.

**ACTION – CEO to consider the request for the Audit Committees of Norfolk and Suffolk to jointly meet to discuss devolution.**

6.8 An Audit Committee Member asked if at the next workshop could there be a session to cover the risks associated with devolution, and the work that is required from each workstream for the delivery of devolution, plus how the risks to the “as is” model are being addressed. The CEO agreed to this suggestion.

**ACTION – CEO to develop a session on devolution risks for the Audit Committee workshop session in February 2026.**

6.9 An Audit Committee Member asked if there are learnings from Surrey. The PCC responded that Surrey is a year behind us, so no. The CEO added that there are areas of the country that have already gone through this, and a report has been produced by Leapwise collating learnings, and questions of what needs to be considered from a PCC perspective. Within the programme of work for Norfolk and Suffolk, there has been links to other areas that have worked through this and the teams that completed it. The learnings are there, but the context is slightly different.

6.10 An Audit Committee Member raised that this is a difficult area for audit committees to tackle, this is an emerging area, usually the focus for audit committees is reflective. They agreed that a session in February at the workshop will be useful but there needs to be close discussion with management to

confirm our role, and not to add a further burden to management. The Audit Committee Members requested regular update between now and the next session in February from the PCC / CEO on devolution.

**ACTION – PCC / CEO to provide the Audit Committee Members with regular updates on devolution ahead of the next Audit Committee meeting in February 2026.**

**7 ANY OTHER BUSINESS**

**7.1 HR WORKFORCE REPORT UPDATE (PAPER AC25/34)**

7.1 The ACO provided an overview of the report, highlighting the progress against the internal audit recommendations. There are 2 outstanding recommendations as raised in the SICA, they are in draft and going through final sign off internally. He invited questions on the report.

7.2 An Audit Committee Member asked what the Say and Stay Scheme is. The ACO advised it is for people who are considering leaving, asking them to speak up to see if we can accommodate their requests to stop them from leaving the force. So far it has been successful in helping with retention figures.

7.3 No further questions or business raised

*This part of the meeting closed at 10:40.*

**SUMMARY OF ACTIONS:**

Item	Action	Owner
4.10 SICA	The Internal Auditor to check the scope of the ICT Strategy Audit, did it look at the link between ICT projects and wider strategy for policing and transformation programmes.	Internal Auditor
4.11 SICA	The Internal Auditor to note the suggestion of seeing if the individual ICT boards are collectively reviewed to ensure that they are not standalone and that they interconnect.	Internal Auditor
4.19 SICA	Audit Committee Members, Suffolk OPCC and Suffolk Constabulary to finalise the approach for the Audit Committee to discharge its responsibilities regarding risk management at a workshop, to be scheduled in February 2026.	Audit Committee Members, Suffolk OPCC and Suffolk Constabulary
4.23 SICA	The Internal Auditor to share the Communication Strategy audit with the PCC once finalised.	Internal Auditor
6.7 Devolution	CEO to consider the request for the Audit Committees of Norfolk and Suffolk to jointly meet to discuss devolution.	CEO
6.8 Devolution	CEO to develop a session on devolution risks for the Audit Committee workshop session in February 2026.	CEO
6.10 Devolution	PCC / CEO to provide the Audit Committee Members with regular updates on devolution ahead of the next Audit Committee meeting in February 2026.	CEO / PCC