

ORIGINATOR: TIAA (INTERNAL AUDITORS)

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SUBMITTED TO: AUDIT COMMITTEE – 1 MAY 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

April 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 April 2026.

Governance effectiveness

2. Strong governance remains critical across the public and not-for-profit sectors as organisations continue to operate in an environment of increased regulatory scrutiny, financial constraint, service delivery pressures and heightened stakeholder expectations around transparency, ethics and value for money. These factors are driving an ongoing focus on board and committee effectiveness, clarity of accountability, risk maturity and the coherence of assurance arrangements. Across the sector, organisations are increasingly seeking assurance not only that appropriate governance structures and policies are in place, but that they are operating effectively in practice. This includes regular review of governance frameworks, clearer alignment between strategy, risk and assurance, and greater emphasis on evidence of constructive challenge, informed decision-making and continuous improvement.

How can we help?

In this context, TIAA continues to support the Audit Committee and Board through independent, risk-based internal audit work focused on governance, risk management and internal control. In addition to core assurance activity, we support organisations through targeted effectiveness reviews, including reviews of board and committee effectiveness, audit and risk committee arrangements, governance frameworks and assurance mapping. These reviews assess how governance operates in practice, drawing on sector good practice, regulatory expectations and our wider experience across the public and not-for-profit sectors. Our work provides clear, constructive insight into strengths, areas for development and practical actions to enhance effectiveness, helping the Committee demonstrate that governance arrangements are both robust and subject to appropriate independent evaluation.

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

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Estates Strategy – Suffolk	Reasonable	13/03/26	30/03/26	30/03/26	0	0	1	4
Change Management	Advisory	12/03/26	24/03/26	26/03/26	1	1	0	2

Risk Management (Constabularies)	Reasonable	02/02/26	23/02/26	23/02/26	0	3	2	5
Key Financials	Substantial	30/03/26	20/04/26	20/04/26	0	0	0	1

4. The Executive Summaries for each of the finalised reviews are included in Appendix A.

Progress against the 2025/26 Annual Plan

5. Our progress against the Annual Plan for 2025/26 is set out in Appendix B. All fieldwork has been completed against the 2025/26 plan.

Changes to the Annual Plan 2025/26

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

Progress in actioning priority 1 & 2 recommendations

7. The recommendation trackers are provided for the Committee, shown in Appendix C which shows the status of outstanding recommendations. One high priority recommendation was raised in the Change Management Audit.

Other Matters

We have issued a number of briefing notes and fraud digests, shown in Appendix D, since the previous SICA report.

Frauds/Irregularities

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

Responsibility/Disclaimer

9. 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
Estates Strategy (Suffolk only, as separate reports have been produced for each constabulary)	Reasonable Assurance
Change Management	Advisory
Risk Management	Reasonable Assurance
Key Financials	Substantial Assurance

Executive Summary – Estates Strategy (Suffolk)

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Effective estate is maintained

SCOPE

The review considered the controls in place to ensure the estate is effectively managed, and to ensure appropriate estate strategy is in place. The audit reviewed the following key areas:

KEY STRATEGIC FINDINGS



Suffolk Constabulary have an Estates Strategy covering 2022 to 2025. The strategy sets out the plan for the Suffolk constabulary's estate to support the wider Police and Crime Commissioner's Police and Crime Plan and Suffolk Constabulary's Strategic Plan.



The Estates Strategy is complemented by the Suffolk Constabulary Carbon Reduction & Environmental Action Plan covering 2023 to 2030



Progress against the Estates Strategy is monitored updates are provided to the Estates and Sustainability Board. Updates have been provided at the designated intervals.



No formal annual report on carbon emissions is produced, there would be benefit in a report of progress against carbon targets being produced so that progress can be effectively monitored.



The risk of failure to achieve carbon reduction targets has been identified as a risk for both Norfolk and Suffolk constabularies.



Statutory checks have been identified, records of checks to be undertaken and checks that have been completed are maintained. Appropriate contractors have been assigned to undertake the appropriate statutory checks. Contracts are in place with contractors who undertake the necessary statutory checks, there would be benefit in ensuring that contracts with contractors covers AI. Suffolk Constabulary and the Office of the Police and Crime Commissioner need to review contracts with contractors to ensure that it has a section on AI, and to ensure it is clear if AI can be used and for what purpose.

GOOD PRACTICE IDENTIFIED



Checks are undertaken to ensure contractors are competent, vetted and undertaking works in a safe manner in accordance with statutory requirements. The estates team are aware of their roles for ensuring contractors are appropriately vetted and have the required qualifications.

ACTION POINTS

Urgent

Important


Routine

Operational

- An appropriate and current Estates Strategy is in place. The Estates management strategy considers sustainability objectives.
- Policies and procedures in place to support delivery of the agreed estates management strategy.
- Monitoring arrangements in place in relation to delivery against agreed estates management strategy.
- Governance and accountability arrangements are in place.
- Monitoring and reporting.

0	0	1	4

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	The Estates Strategy is complemented by the Suffolk Constabulary Carbon Reduction & Environmental Action Plan covering 2023 to 2030 and the Biodiversity Strategy 2022 to 2025. The Biodiversity Strategy was in the process of being reviewed at the time of audit, and therefore no recommendation has been raised. There would be benefit in a Biodiversity Action plan being developed, this would help monitor performance against the Biodiversity Strategy.	A Biodiversity Action plan to be developed to help monitor performance against the Biodiversity Strategy.	3	<p>We will further update the Annual Performance Plan to provide additional context on our biodiversity practical work.</p> <p>Latest Action Plan attached for information:</p>  <p>2024-25 Suffolk Carbon Reduction A</p>	01/09/26	Head of Estates

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	Suffolk Constabulary have an Estates Strategy covering 2022 to 2025. The strategy sets out the plan for the Suffolk constabulary's estate to support the wider Police and Crime Commissioner's Police and Crime Plan and Suffolk Constabulary's Strategic Plan. It has not been uploaded to the Suffolk PCC's website, and the Head of Estates has confirmed that the strategy is being updated. No recommendation has been raised to review the Suffolk Estates Strategy, as management are aware and this is being drafted.	Once reviewed the updated Suffolk Estates Strategy to be published on the Suffolk Police and Crime Commissioners website.	<i>The Suffolk Estates Strategy has been re-drafted for 2026-2029 and will be reviewed with the Suffolk PCC office over the summer 2026. This review has been requested to be is later this year by the Suffolk PCC due to awaiting the Suffolk Local Government Review and Policing White Paper which may have a material impact on the scope of the Estates Strategy content we outline. We will then ask the Suffolk PCC office to upload this to their web site. For 01/09/26 – Head of Estates.</i>
2	Directed	Statutory checks have been identified, records of checks to be undertaken and checks that have been completed are maintained. Contractors have been assigned to undertake the appropriate statutory checks. Contracts are in place with contractors who undertake the necessary statutory checks, there would be benefit in ensuring that contracts with contractors covers AI. Suffolk Constabulary need to review contracts to ensure that it has a section on AI, and to ensure it is clear if AI can be used and for what purpose.	Contracts to be reviewed so that it is clear how AI is being used by contractors, and agreement to be reached as to what (if any) AI can be used.	<i>We will review this in line with guidance from our Information Management Department. For 01/11/26.</i>

Ref	Risk Area	Finding	Suggested Action	Management Comments
3	Directed	<p>Controls and control measures have been identified for each risk/issue on the joint estates risk and issue log, but the dates for completion of controls/control measures are not included.</p> <p>Dates to be included so it is evident which controls/control measures are in place and which controls/control measures are still to be introduced.</p>	Dates for control and/or control measures to be recorded for each risk so it can be distinguished what controls are in place and which controls are to be implemented.	<i>We have arranged to review the Estates Risk Register with the assistance of the Risk Manager Paul Hudson. Estimated completion 01/05/26 – Head of Estates.</i>
4	Delivery	A monthly performance pack is produced covering Shared Services performance. The Estates and Facilities update report covers statutory maintenance, separate areas of statutory compliance are not reported against, all statutory items are reported against collaboratively, there would be benefit in statutory items being broken down separately as it is hard to establish if an area of compliance had a specific concern.	The shared service performance pack to have statutory compliance figures broken down for each statutory compliance area. Performance report to include target for each area and actual performance to reported against each target.	<i>We will re-provide our quarterly updates to the Joint H&S Committee on our statutory estates & facilities maintenance. For 01/09/26 – Head of Estates.</i>

Executive Summary – Change Management

OVERALL ASSESSMENT

ADVISORY

ACTION POINTS

HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
1	1	0	2

KEY STRATEGIC FINDINGS

C	There are clear processes and templates for approving priority projects, requiring buy-in from other stakeholders. The Transformation and Change Board (TCB) approves new projects. Sample testing showed that projects were appropriately authorised.
C	Appropriate, proportionate project documentation is completed for priority projects including for any in-project changes, which require TCB approval.
C	The TCB is the designated committee to oversee change management. It meets bi-monthly to review exception reporting and agree action to address adverse performance, which is then escalated to the Joint Chief Officer Team (JCOT) meetings as required. JCOT regularly reviews the top ten projects. The October TCB meeting was cancelled, however due to OBB process having started.
C	Priority projects are aligned to strategic objectives and are risk assessed to ensure that they are prioritised appropriately. Risk, Assumption, Issue and Dependency (RAID) Logs are maintained for the lifetime of each project.
C	There are currently no change management policy and procedures in place, though there are several comprehensive templates to support project owners. Work is underway to develop new strategic change, portfolio management and corporate governance frameworks and to then map and update the templates.
RM	The system Project Online (POL) is used to record projects but is end of life by September 2026; the portfolio management and corporate governance team are leading the procurement of a new system.
R	The portfolio management and corporate governance team have been subject to a restructure, and the team are holding a few vacancies. There will be sufficient capacity once all the posts have been filled.

SCOPE

The audit reviewed the systems and controls in place for management of the change management programme.

The audit focus on the following key areas:

- The review considered the appropriateness of policies and procedures in place to support an effective change management programme.
- The review considered controls in place to ensure that there is an effective process in place to review and approve potential programmes/streams of work under the change management programme.
- Appropriateness of documentation to ensure requirements are not excessive but are sufficient
- Appropriate governance structure is in place to support delivery of effective change management process
- Appropriate approach is adopted in relation to risk management to ensure programmes/work streams align with strategic priorities.
- Progress against the change management plan is appropriately monitored via appropriate committee.
- Escalation process is in place to raise concerns in relation to adverse performance
- Consistency in decision making including approval/pausing and cancelling of workstreams

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Strategic risk of failure to support the constabularies' delivery plan and Police and Crime Plan due to poor governance of transformation change programmes and poor project performance and delivery.

Assurance - Key Findings and Management Action Plan (MAP)

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Compliance	There are currently no change management policy and procedures, though there are several comprehensive templates to support project owners. Work is underway to develop new strategic change, portfolio management and corporate governance frameworks, and map and update the templates, to provide end to end approach to all programmes, projects and change initiatives. Early drafts were reviewed.	The new draft strategic change management, portfolio management and corporate governance frameworks to be finalised as soon as possible.	1	<i>The frameworks are due to be launched in April 26 and will also be partially shared with the LWC senior pathways to help address training requirements for SROs and their wider project / change responsibilities in the organisation.</i>	End April 26	Head of Strategic Change & Portfolio Management
2	Resilience	The portfolio management and corporate governance team have been subject to a restructure and are holding a number of vacancies. There will be sufficient capacity once all the posts have been filled.	The recruitment to the new team structure to be completed as soon as possible.	2	<i>Agreed and on track to have recruited to all posts by June 26 post finalising the structure and closing consultation in January 26. Risk added to SBOS R&I log.</i>	End June 26	Head of Strategic Change & Portfolio Management

PRIORITY GRADINGS

1 HIGH RISK Fundamental control weaknesses or compliance issues that require immediate attention.

2 MEDIUM RISK Control weaknesses that are not critical but require planned action at the earliest opportunity.

3 LOW RISK Minor issues on which action should be taken or monitored as part of continuous improvement.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
1	Compliance	The Transformation and Change Board (TCB) terms of reference would benefit from additional information on responsibilities.	Consider adding information on responsibilities to TCB terms of reference once the new strategic change framework has been finalised.	<i>TOR will be reviewed as part of the governance reviews due to conclude in April 26.</i>
2	Compliance	The system Project Online (POL) is used to record projects but is end of life by September 2026; the portfolio management and corporate governance team are leading the procurement of a new system; funding has been allocated and a project team is in place, which includes ICT support, and the tight timescales are monitored.	Consider adding a risk related to the end of life of the POL system to the risk register. Ensure continued oversight of the tight procurement timescales for the replacement system.	<i>Agree to be added to the SBOS R&I log.</i>

Executive Summary – Risk Management

OVERALL ASSESSMENT



REASONABLE ASSURANCE

ACTION POINTS

HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
0	3	2	5

KEY STRATEGIC FINDINGS

C	There is an up-to-date joint risk management policy and supporting joint risk management procedure in place. These documents contain appropriate information on risk management but would benefit from additional guidance at their next update.
C	There is currently no risk appetite statement but plans to introduce this are outlined in the risk management procedure following embedding of risk tolerance.
C	Performance reports do not currently include risk related metrics; the Strategic Risk Register is presented as a standalone document. The review of governance will advise on integrating risk into performance reporting.
C	There is currently no operational group for peer review and challenge. The two new Deputy Chief Constables are currently reviewing the governance structure and will propose the best forum.
PM	The two Strategic Risk Registers for Norfolk and Suffolk constabularies are regularly reported to chief officer meetings and the Office of the Police and Crime Commissioners (OPCCs) meetings.

SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
<p>The review considered the effectiveness of risk management process. The review considered the constabularies risk management arrangements. The review covered the structures and processes put in place to ensure effective Risk Management across the organisations - including embedding risk, risk identification, and risk mitigation. The review also included a deep dive into a sample of risks to review the mitigating actions and assurance.</p> <p>The Risk Management Framework informs the completion of the Annual Governance Statement and is a fundamental area for consideration when developing annual Head of Internal Audit Opinion.</p> <p>The review focused on the following areas:</p> <ul style="list-style-type: none"> • Existence of an up to date and approved Integrated Risk Management Framework and Strategy. • Consideration as to the mechanism for identifying and managing risks across both Norfolk and Suffolk Constabularies. • Review the Risk Management Framework and related governance processes to assess whether they support the achievement of organisational objectives; and that the document is comprehensive and aids management to focus on key issues. • Oversight and reporting of Assurance and Controls by appropriate committees. • Review compliance with risk management governance arrangements and processes. • Effectiveness of risk management training. 	<p>Appropriate risk management framework is in place.</p>

Assurance - Key Findings and Management Action Plan (MAP)

Id	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2057	PM	The two Strategic Risk Registers for Norfolk and Suffolk constabularies are regularly reported to chief officer meetings and the Office of the Police and Crime Commissioners (OPCCs), with an update on changes since the last version, as described in the risk management policy and procedure and the two PCCs' Schemes of Governance and Consent. Operational risk registers are not reported and there are no themed reports.	Themes from operational risk registers to be reported to an executive group, to be nominated as part of the current governance review.	2	<i>This will form part of the governance review being overseen by the DCCs which concludes in April 26. The implementation date allows for a period of embedding.</i>	31/10/26	<i>Head of Strategic Change & Portfolio Management</i>
2069	C	There is currently no risk appetite statement but plans to introduce this are outlined in the risk management procedure following embedding of risk tolerance.	A workshop to be held with senior managers to develop a risk appetite statement.	2	<i>Delivery will follow a 'bedding in' period post governance review.</i>	31/12/26 (aligned to planning cycle)	<i>Head of Strategic Change & Portfolio Management And Risk and Compliance Manager</i>
2079	C	There is currently no operational group for peer review and challenge. It is planned that Joint Chief Officer Team meeting (JCOT) takes on this role. The two new Deputy Chief Constables are currently reviewing the governance structure and will propose the best forum.	An operational peer group for risk management to be established.	2	<i>This will form part of the governance review being overseen by the DCCs which concludes in April 26. The implementation date allows for a period of embedding.</i>	31/10/26	<i>Head of Strategic Change & Portfolio Management</i>

PRIORITY GRADINGS

1	HIGH RISK	Fundamental control weaknesses or compliance issues that require immediate attention.
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2	MEDIUM RISK	Control weaknesses that are not critical but require planned action at the earliest opportunity.
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3	LOW RISK	Minor issues on which action should be taken or monitored as part of continuous improvement.
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Id	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2068	C	<p>A Strategic Risk Register is maintained for each constabulary along with operational commands and organisational departments risk and issues logs, all held on excel. Each has a useful guidance tab to help risk owners update.</p> <p>Risks and issues are articulated and scored appropriately, with regular review and challenge by the Risk and Compliance Manager. Strategic risks and format of the SRR have been reviewed in year.</p> <p>Controls in the risk and issue logs are a mix of controls and mitigations.</p>	Consider controls and mitigations to be separated in risk registers, with mitigations having owners and timescales for better tracking.	3	<i>The benefits of separating controls and mitigations will be considered post governance review. This is a significant amount of work for the risk owners and Risk Manager to undertake. If the constabularies decided to implement, then a pilot area will be identified and an iterative approach taken focusing on red and new risks first. Ownership and timescales for mitigations are currently requested, and the Risk Manager will continue to ensure managers are aware of this requirement to improve compliance.</i>	31/10/26	<i>Risk and Compliance Manager</i>
2080	RM	There are no constabulary internal fraud / corruption risks identified.	A fraud-related risk to be added to an operational risk register.	3	<i>The Risk Manager will ask PSD to record an appropriate risk within their Risks & Issues Log.</i>	30/04/26	<i>Risk and Compliance Manager</i>

PRIORITY GRADINGS

1	HIGH RISK	Fundamental control weaknesses or compliance issues that require immediate attention.
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2	MEDIUM RISK	Control weaknesses that are not critical but require planned action at the earliest opportunity.
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3	LOW RISK	Minor issues on which action should be taken or monitored as part of continuous improvement.
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Operational - Effectiveness Matter (OEM) Action Plan

Id	Root Cause Indicator	Finding	Suggested Action	Management Comments
2064	C	There is an up-to-date joint risk management policy and supporting joint risk management procedure in place. These documents contain appropriate information on risk management but would benefit from additional guidance at their next update	<p>Consider adding further information to the risk management policy and procedure at the next update:</p> <ul style="list-style-type: none"> • More impact descriptors to allow the risk owner to better judge impact/consequence • The risk appetite statement once approved • The role of an executive group in risk review (such as JCOT) once agreed 	<i>The policy and procedure will be updated to include the appetite statement and details of the executive group once this has been confirmed and the appetite set.</i>
2075	C	The Risk Management procedure outlines areas of assurance in line with the three lines of defence model, though this is not reflected in the risk registers, where a RAG approach is used. A 4 x 4 matrix is currently used for scoring risks.	Consider organising the controls and the assurance model into three lines of defence in risk registers. Consider use of a 5 x 5 matrix.	<i>We will consider how to best to embed assurance into the framework and the use of a 5 x 5 matrix as part of continuous improvement.</i>
2076	C	Risk is considered in strategic planning and in the development of the constabularies' strategic plans and the Police and Crime plans. The new strategic risk register format references these priorities in a later column, but risks are not directly aligned to strategic objectives.	Consider moving the strategic objectives to the left-hand column of the strategic risk register template to better identify risks to delivery of strategic plans.	<i>Agreed this will help the flow of the document. To be implemented by the Risk Manager once the governance review is complete to ensure any changes fully align with senior officer expectations.</i>
2077	C	Performance reports do not currently include risk related metrics; the Strategic Risk Register is presented as a standalone document.	Consider including risk related metrics in performance reports.	<i>This will form part of the governance review being overseen by the DCCs which concludes in April 26.</i>
2408	C	The risk and issue logs do not include target risk scores.	Consider adding target scores to risk and issue logs.	<i>This will be considered once the concept of risk tolerance is fully embedded.</i>

ADVISORY NOTE

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

Executive Summary – Key Financials

OVERALL ASSESSMENT



SUBSTANTIAL ASSURANCE

ACTION POINTS

HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
0	0	0	1

KEY STRATEGIC FINDINGS

Compliance	Procurement cardholders have both card limits and transaction limits. A process is in place for cardholders when they need to purchase items via their procurement card which is above their individual limit. Where purchases are being procured above their individual transaction limits, approval is obtained from finance above. Audit testing of procurement cards confirmed that approval had been obtained for transactions that had been split.
Compliance	At the time of audit there had been no debts written off for 2025/26.
Compliance	A standard process is in place for raising timely debtor invoices, audit testing did not highlight any exceptions.
Compliance	A formalised aged debtors' process is in place, debtors were found to be followed up appropriately in accordance with agreed debtor recovery process.
Compliance	Journals are independently authorised prior to posting, supporting evidence is maintained for journals.
Compliance	A process is in place for placing of investment, this was found to be complied with. Account balances are reviewed daily and appropriate decisions are taken in relation to investing of funds and withdrawing of funds.
Compliance	Cash-flow forecasting is undertaken, responsibility for cash-flow forecasting has been formally assigned.
Compliance	Whilst payments were found to have been authorised appropriately, it was found that the majority of invoices tested for Norfolk were not supported by appropriately approved purchase order. Suffolk also had instances of where invoices were not supported by appropriately approved purchase order.
Governance Framework	The Norfolk and Suffolk Treasury Management Strategies align to the key principles and expectations set out in the CIPFAs Prudential Code and the Treasury Management Code.
Governance Framework	Access to the general ledger is appropriate and correct access rights have been assigned. A process is in place for adding and removing users from the general ledger.

SCOPE

Key financial controls will be reviewed on an annual basis covering main finance systems and processes, with a more detailed review of each finance area on a modular basis over a three-year period.
The audit reviewed controls in place in relation to the general ledger, accounts payable, accounts receivable and treasury management.

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Suffolk's strategic risk register has a risk in relation to financial instability - this is risk number five which is "Financial uncertainty and instability Unable to support the CC Delivery Plan due to insufficient funding, poor governance and financial controls, and an inability to improve efficiency/reduce costs through innovation".

Norfolk's strategic risk register has a risk in relation to finance - this is risk number seven which is 'Lack of adequate funding due to external financial challenges results in increased pressure on financial controls and decision making leading to inability to meet strategic objectives, invest in key strategic areas or deliver required levels of service'.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
1	Compliance	<p>Audit testing identified that whilst invoices have been approved appropriately, purchase orders were not always being raised correctly in advance of invoices being raised.</p> <p>Testing found for eight of the sample invoices tested for Norfolk, these were not supported by a valid PO raised in advance of the invoice being received where a PO should be raised (i.e. not for utilities related invoices).</p> <p>Five instances for the sample reviewed for Suffolk were not supported by a valid PO raised in advance of invoice being received.</p> <p>The Accounts Payable Team are aware of POs not being raised in advance and will go back to the appropriate person to advise that a PO should have been raised.</p> <p>Greater awareness needs to be raised to ensure compliance with agreed processes.</p>	<p>The requirement for POs to be raised in advance of committing to expenditure to be reinforced, through communications with managers and individuals not complying.</p>	<p><i>Raising purchase orders only on receipt of an invoice remains an ongoing issue. In most cases, a purchase order should be raised at the outset, prior to goods or services being received. The findings are noted, and reminders will continue to be issued to all requisitioners.</i></p>

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	May 2026	Final report issued	Reported as part of the private section of the Audit and Risk Committee.
22/23 Change Management	10	3	10/02/2025	May 2026	Final report issued	
24/25 Commissioner and Partnerships	18	4	17/02/2025	Next Audit Committee	Draft report issued	Draft report issued
Follow Up	12	All				

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
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	
Estate Strategy	15	3	07/10/2025	May Audit Committee	Final Report Issued	
Risk Management (for constabularies and office of the police and crime commissioners' offices)	14	3	25/11/2025	May Audit Committee	Final Report Issued	
Key Financials Controls	25	4	13/01/2026	May Audit Committee	Final Report Issued	
Limited Duties	20	4	21/01/2026	Next Audit Committee	Draft Report Issued	Exit meeting 28 th April
Body Worn Cameras	14	4	27/01/2026	Next Audit Committee	Draft Report Issued	
Police Investigating Centres (PICs).	20	1	25/06/2025	Next Audit Committee	Draft Report stage	
Data Quality	15	2	11/02/2025	Next Audit Committee	Draft Report stage	
Learning and Development	14	4	24/02/2026	Next Audit Committee	Fieldwork Complete	

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 22nd April 2026

Recommendations Summary:

Audit	Implemented	Overdue	Comments
Recruitment and Induction Training		1	Recommendation is now overdue, progress has been made against the overdue recommendation, but the recommendation is not fully implemented.
Workforce planning		1	Revised date has been requested. Plan is awaiting formal sign off.
Fleet Management Strategy		4	Revised dates have been requested, programme has been commissioned with SBOS to develop appropriate strategy. Lack of finance is affecting delivery of this.
Procurement Strategy and Compliance including waivers	1		
Corporate Governance	1		
Safeguarding	2		
Contract Management	2		
Total Recommendations	6	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 Procurement Strategy and Compliance including waivers	Ensure that the correct method of executing a contract is used, in line with Contract Standing Orders.	3	This was a one off error, the member of staff has been reminded of the need to execute a deed in future.	01/02/26		Senior Commercial Support Manager.	This has been addressed further training has been provided and checks are being undertaken to ensure correct process is being followed.
25/26 Corporate Governance Structure	The Suffolk Audit Committee to review the adequacy of risk management arrangements, in line with its terms of reference, and report on this in the Annual Governance Statement.	3	Recommendation accepted.	31/01/26		Chief Finance Officer Suffolk OPCC	<p>The Audit Committee's terms of reference are included in the Scheme of Governance and Consent and they included to committee's objective to "consider the risk management arrangements of the PCC and the Chief Constable".</p> <p>This was primarily executed through the committee's review of the annual governance statements and review of relevant internal audits – eg. risk management.</p> <p>It was an area that both management and the committee thought could be strengthened before it was referred to the below audit and we discussed it in detail at an Audit Committee Workshop in July 2025.</p>

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Update
							<p>The steps taken to improve the audit committee’s review of risk management arrangement have been:</p> <ul style="list-style-type: none"> Update the terms of reference around risk management. The terms of reference have been updated to include: “Consider the effectiveness of the risk management arrangements of the PCC and Chief Constable. The Committee shall understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk-related issues.” This has been drafted and is with Darren and the Constabulary for review. The Constabulary have brought a risk management paper to audit committee (this came to the audit committee in October). There was an action taken at the last audit committee that a similar paper will be drafted for the OPCC which was brought to audit committee on 2 February. Both the Constabulary and OPCC risk registers will be reviewed at audit committee (they were not previously). They were reviewed at the February audit committee meeting. An audit committee workshop was held on the afternoon of the 2nd February which included a discussion around the audit committee’s approach to risk management to ensure that the changes

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Update
							made over the course of the last year allow the audit committee to execute their terms of reference satisfactorily
24/25 Safeguarding	DBS renewals for cadet leaders, police officers and staff involved in the Cadet programme to be monitored either on an internal schedule with reminders issued or signed up to the DBS update service.	3	Agreed, enhanced monitoring to be put in place.	31/01/2026		Children and Young Person Manager	This has been addressed, a system has been put in place to ensure that cadets DBS remains in date. Cadet leaders are being encouraged to use the update service
24/25 Safeguarding	Safeguarding training to be scheduled timely and monitored, to ensure all individuals in the cadet programme remain in date for safeguarding training.	3	Agreed, this will be addressed. Administrative support will be provided by the Young People Advisor to ensure training remains in date.	31/01/2026		Children and Young Person Manager	This has been addressed, enhanced monitoring is undertaken to ensure that safeguarding training remains in date.
25/26 Contract Management	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	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.	31/01/2026		Senior Commercial Support Manager	This has been addressed, staff were reminded of the need to ensure correct information is recorded, in addition regular review of contract register is being undertaken and will continue to be undertaken. Any issues will be identified and will be escalated accordingly and training provided to address.
25/26 Contract Management	Management to ensure that all contract documents including variations and call-off	2	A periodic audit of contract info on Atamis will be conducted to identify any issues. Staff will also be reminded of	31/01/2026		Senior Commercial	This has been addressed, periodic audits are being undertaken and will continue to be undertaken.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Update
	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.		the need for ensuring documents are fully completed and uploaded to the system.			Support Manager	Any training needs are identified and addressed accordingly following the outcome of the audits.

Recommendations overdue:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
24/25 Workforce Planning	Develop a strategic workforce plan as a matter of urgency.	1	The workforce planning board will be utilised to engage with the required stakeholders, to formulate a clear workforce planning strategy. Engagement activity is already in place.	31/07/25	30/06/26	Workforce Planning Specialist	A workforce plan has been developed, this is 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 & 31/12/26	Head of Transport and Uniform Services	This is on hold due to lack of finance. A programme has been commissioned with SBOS, and this will be used as a basis for developing the plan.
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	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 & 31/12/26	Head of Transport and Uniform Services	This is on hold due to lack of finance. A programme has been commissioned with SBOS, and this will be used as a basis for developing the plan.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
	placed and when they are due to be put in so that progress can be monitored.						
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 & 31/12/26	Head of Transport and Uniform Services	This is on hold due to lack of finance. A programme has been commissioned with SBOS, and this will be used as a basis for developing the plan.
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 & 31/12/26	Head of Transport and Uniform Services	This is on hold due to lack of finance. A programme has been commissioned with SBOS, and this will be used as a basis for developing the plan.
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	30/06/26	Senior People Services Manager	Work is ongoing to address this. A formal probation policy/procedure is being developed. There is however an email that has been developed to support managers to help them to manage new starters through the probation period.

Appendix D - Summary of Recent TIAA Alerts, Insights and Articles

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	Briefing Type	Subject	Website Link	TIAA Comments
27 March 2026	Industry News	Companies House WebFiling security issue – what organisations should do now	Companies House WebFiling security issue – what organisations should do now - TIAA	<p>A recently identified security vulnerability in the Companies House WebFiling system may have allowed authenticated users to view or, in some cases, amend certain details of other companies — including directors’ dates of birth, residential addresses and company email addresses.</p> <p>The issue has now been resolved, but organisations are now being urged to review their registered details and filing history to ensure nothing appears incorrect, and to report any concerns directly to Companies House with evidence.</p>
26 March 2026	Fraud News	TIAA Investigation Leads to Successful Prosecution of NHS Worker for Timesheet Fraud	TIAA Investigation Leads to Successful Prosecution of NHS Worker for Timesheet Fraud - TIAA	<p>A former Referral Unit Advisor for the NHS in Kent, has pleaded guilty to Fraud by False Representation following an investigation by the TIAA Anti-Crime Team, supported by the NHSCFA.</p> <p>The investigation established that between May 2023 and February 2024, the advisor falsely claimed NHS bank hours for work already completed during her normal contracted shifts.</p>
20 March 2026	Industry News	Natural History Museum’s Rateable Value Reduced to £1: A Landmark Decision for the Sector	Natural History Museum’s Rateable Value Reduced to £1: A Landmark Decision for the Sector - TIAA	<p>A recent ruling by the Valuation Tribunal for England has significantly reduced the Natural History Museum’s rateable value to just £1, marking an important moment for museums and public-interest organisations across the UK. According to Mills & Reeve, the Valuation Tribunal reached this conclusion on the basis that the Museum cannot and does not operate profitably, that no hypothetical tenant would reasonably be expected to bid for such a building, and that government grant funding cannot be treated as rental income for valuation purposes.</p>
19 March 2026	Fraud News	Fraud awareness for business owners: key warning signs and how TIAA can help	Fraud awareness for business owners: key warning signs and how TIAA Ltd can help - TIAA	<p>A recent Insolvency Service case (involving a £123,000 confiscation order linked to Bounce Back Loan fraud) is a reminder that weak controls and inaccurate records can quickly become costly. In this article we explore the practical red flags to watch for—and what to do if you suspect fraud.</p>

Date Issued	Briefing Type	Subject	Website Link	TIAA Comments
16 March 2026	TIAA Article	Conflict Resolution & De escalation: Building Safer, More Confident Workplaces	Conflict Resolution & De escalation: Building Safer, More Confident Workplaces - TIAA	<p>Conflict in the workplace—especially in frontline, healthcare, and public-facing environments—is an unavoidable reality. Whether triggered by stress, confusion, emotional distress, long waiting times, unmet expectations, or communication barriers, conflict can escalate quickly if not managed effectively.</p> <p>This article explores the fundamentals of conflict resolution and de-escalation, based entirely on the principles covered in our comprehensive training programme.</p>
16 March 2026	Client Briefing	Local audit pressures and council reorganisation: what the PAC warning means for your organisation	Local audit pressures and council reorganisation: what the PAC warning means for your organisation - TIAA	Local government reorganisation is being discussed at a time when public sector financial reporting is already under pressure. MPs on the Public Accounts Committee (PAC) have warned that structural change could add further strain just as the local audit system is trying to recover.
10 March 2026	TIAA Article	Security Management Support for Ambulance Trusts: A Proactive, Managed Approach	Security Management Support for Ambulance Trusts: A Proactive, Managed Approach - TIAA	<p>Ambulance Trusts operate in some of the most dynamic and high-pressure environments within the healthcare system. Alongside the demands of frontline service delivery, Trusts must navigate an increasingly complex security landscape — one that includes workforce safety, insider risk, regulatory responsibilities, incident management, and the need for strong organisational security culture.</p> <p>TIAA's dedicated Security Management Service is designed to ease this burden by providing structured, proportionate, and operationally informed support tailored specifically to the ambulance sector.</p>
06 March 2026	TIAA Blog	Security Matters: When Flags Stop Feeling Friendly: A Personal Take on Staff Anxiety and the UK's New Wave of 'Patriotism'	Security Matters: When Flags Stop Feeling Friendly: A Personal Take on Staff Anxiety and the UK's New Wave of 'Patriotism' - TIAA	<p>The fourth blog in the series.</p> <p>When Flags Stop Feeling Friendly: Frontline staff across housing, health and local government are increasingly reporting anxiety when working in neighbourhoods where clusters of flags - often linked to recent protest activity - create an atmosphere that feels tense or unwelcoming.</p> <p>In this latest Security Matters instalment, we explore why these concerns are emerging and what organisations can do to better support their teams.</p>
02 March 2026	Data Protection Alert	Court of Appeal Confirms Organisations Must Protect Personal Data Regardless of Identifiability	Court of Appeal Confirms Organisations Must Protect Personal Data Regardless of Identifiability - TIAA	The UK Court of Appeal has issued an important judgment reinforcing that organisations must implement appropriate technical and organisational measures to protect personal data, regardless of whether unauthorised third parties can identify individuals from the information. Our alert has the key points.

Date Issued	Briefing Type	Subject	Website Link	TIAA Comments
02 March 2026	TIAA News	Celebrating B Corp Month: What Being a B Corp Means at TIAA	Celebrating B Corp Month: What Being a B Corp Means at TIAA - TIAA	Every March, organisations around the world come together to celebrate B Corp Month – a global movement championing businesses that act as a force for good. As a Certified B Corporation, TIAA is proud to be part of this growing community of organisations committed to balancing purpose with performance.
18 February 2026	Security Alert	UK Terrorism Threat Update (2026)	UK Terrorism Threat Update (2026) - TIAA	Recent UK terrorism-related incidents reflect a persistent and evolving threat involving online radicalisation, lone-actor violence, chemical and weapons-related planning, and increasing involvement of young offenders. These cases demonstrate the importance of strong vigilance, staff awareness, and proportionate protective security arrangements across all sectors.
02 February 2026	TIAA Article	Employment Rights Act 2025: What It Means for Employers	Employment Rights Act 2025: What It Means for Employers - TIAA	<p>The world of work is evolving fast — and the Employment Rights Act 2025 marks one of the most significant shifts in recent years for organisations across the UK.</p> <p>Our latest briefing breaks down what the new legislation means for employers, the practical changes to prepare for, and how organisations can stay compliant while continuing to protect and support their workforce.</p>
02 February 2026	TIAA Blog	Martyn's Law Home Office guidance postponed until Summer 2026	Security Matters: Martyn's Law Home Office guidance postponed until Summer 2026 - TIAA	<p>The third blog in the series.</p> <p>This month takes a closer look at the evolving landscape around Martyn's Law, including the Home Office's updated timeline and what this means for organisations working to strengthen their security posture.</p> <p>With guidance now expected in summer 2026, preparedness remains essential. In this blog, we break down why staying proactive matters — and how organisations can use this time to build resilience and embed stronger protective measures.</p>
30 January 2026	Client Briefing	Safeguarding Culture, Learning and Multi-Agency Practice Briefing	Safeguarding Culture, Learning and Multi-Agency Practice Briefing - TIAA	This briefing summarises key insights from a conversation with safeguarding specialist Peter Stride, drawing on his experience chairing Domestic Abuse-Related Death Reviews, Safeguarding Adult Reviews and Children's Reviews. It highlights the cultural, organisational and multi-agency factors that drive safeguarding success — and failure — across health, social care, local government and emergency services.

Date Issued	Briefing Type	Subject	Website Link	TIAA Comments
23 January 2026	Podcast	Safeguarding Culture, Learning and Multi Agency Practice Podcast	Safeguarding Culture, Learning and Multi Agency Practice Podcast - TIAA	This podcast features a discussion between TIAA Directors Veran Patel and Fiona Roe, alongside safeguarding specialist Peter Stride, who draws on his extensive experience chairing Domestic Abuse Related Death Reviews, Safeguarding Adult Reviews and Children's Reviews. The conversation explores the cultural, organisational and multi-agency factors that contribute to both success and failure in safeguarding across health, social care, local government and emergency services.
22 January 2026	Data Protection Alert	Police Rollout of Live Facial Recognition	Police Rollout of Live Facial Recognition - TIAA	Thames Valley Police has commenced the deployment of live facial recognition (LFR) technology in Oxford and the wider Thames Valley area, including the operation of specialised LFR vans in public spaces. The force states the rollout is intended to support frontline policing, enabling the rapid identification of wanted suspects and missing persons.
21 January 2026	Anti-Crime Alert	Rising Fraud in IT Asset Management and Disposal	Rising Fraud in IT Asset Management and Disposal - TIAA	TIAA Anti-Crime Specialists have been alerted to vulnerabilities in the management and disposal of assets. Employees of organisations are misappropriating IT equipment (laptops, mobile phones and iPads), which are then sold via both online selling platforms and physical shops.