

ORIGINATOR: TIAA (INTERNAL AUDITORS)

PAPER NUMBER: AC26/19

SUBMITTED TO: AUDIT COMMITTEE – 24 JULY 2026

SUBJECT: INTERNAL AUDIT REPORT 2025/26

Summary

1. The report attached is the Annual Internal Audit Report 2025/26

Recommendation

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



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

Internal Audit Annual Report

July 2026

Executive Summary

Introduction

This is the 2025/26 Annual Report by TIAA on the internal control environment at the Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary. The annual internal audit report summarises the outcomes of the reviews we have carried out on the organisation's framework of governance, risk management and control.

As a provider of internal audit services, TIAA has consistently ensured that our audit methodology conforms to the applicable Standards. Our most recent External Quality Assessment (EQA), undertaken in 2022, confirmed our conformance.

Following the introduction of the new Global Internal Audit Standards, we have reviewed and updated our working practices, where required, to ensure continued alignment with the revised requirements. Key updates include a refreshed audit Charter and enhancements to our Quality and Improvement Programme.

TIAA remains committed to maintaining conformance with applicable Standards and will continue to undergo an independent EQA every five years, with our next assessment scheduled for 2027. Ongoing quality assurance work was carried out throughout the year and we continue to comply with ISO 9001:2015 standards.

HEAD OF INTERNAL AUDIT'S ANNUAL OPINION

TIAA is satisfied that, for the areas reviewed during the year, the Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabulary have reasonable and effective risk management, control and governance processes in place. This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by the Office of the Police and Crime Commissioner Suffolk and Chief Constable of Suffolk Constabulary from its various sources of assurance.

Internal Audit Planned Coverage and Output

The 2025/26 Annual Audit Plan approved by the Audit Committee was for 275 days of internal audit coverage in the year. During the year there were no changes to the Audit Plan. There were three audits brought forward from previous years to be reported as part of 2025/26 annual report.

The planned work that has been carried out is set out in Appendix A. Appendix B covers work that was brought forward to be delivered during the 2025/26 audit plan.

Assurance

TIAA carried out 15 reviews as part of the 2025/26 audit plan, which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve the Office of the Police and Crime Commissioner for Suffolk and Chief Constable of Suffolk Constabularies objectives. Three audits from previous years were brought forward to be reported in the 2025/26 annual plan. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Details of these are provided in Annex A and a summary is set out below.

Assurance Assessments	Number of Reviews	Previous Year
Substantial Assurance	7	4
Reasonable Assurance	7	9
Limited Assurance	1	3
No Assurance	0	0

The areas on which the assurance assessments have been provided can only provide reasonable and not absolute assurance against misstatement or loss and their effectiveness is reduced if the internal audit recommendations made during the year have not been fully implemented.

We made the following total number of recommendations on our audit work carried out in 2025/26. The numbers in brackets relate to 2024/25 recommendations.

Urgent	Important	Routine
2 (4)	18 (22)	19 (29)

Audit Summary

Control weaknesses: There was one area reviewed by internal audit where it was assessed that the effectiveness of some of the internal control arrangements provided 'limited' or 'no assurance.' Recommendations were made to further strengthen the control environment in these areas and the management responses indicated that the recommendations had been accepted.

Recommendations Made: We have analysed our findings/recommendations by risk area and these are summarised below.

Risk Area	Urgent	Important	Routine
Governance Framework	0	5	7
Risk Mitigation	0	1	3
Compliance	2	8	6
Performance Monitoring	0	4	3
Sustainability	0	0	0
Resilience	0	0	0

Operational Effectiveness Opportunities: One of the roles of internal audit is to add value and during the financial year we provided advice on opportunities to enhance the operational effectiveness of the areas reviewed and the number of these opportunities is summarised below.

Operational
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Independence and Objectivity of Internal Audit

There were no limitations or restrictions placed on the internal audit service which impaired either the independence or objectivity of the service provided.

Performance and Quality Assurance

The following Performance Targets were used to measure the performance of internal audit in delivering the Annual Plan.

Performance Measure	Target	Attained
Completion of Planned Audits	100%	100%
Audits Completed in Time Allocation	100%	100%
Final report issued within 10 working days of receipt of responses	95%	100%
Compliance with IIA Internal Audit Standards	100%	100%

Release of Report

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

Date Report issued:	3 rd July 2026
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Actual against planned Internal Audit Work 2025/26

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Corporate Governance Structure	Assurance	20	20	Reasonable Assurance	
Performance Management Framework	Assurance	16	16	Substantial Assurance	
Police Investigating Centres (PICs).	Assurance	20	20	Substantial Assurance	Draft report stage
Communication Strategy	Assurance	12	12	Substantial Assurance	
Procurement Strategy and Compliance including waivers	Assurance	20	20	Reasonable Assurance	
Contract Management	Assurance	12	12	Reasonable Assurance	
Asset Management	Assurance	18	18	Substantial Assurance	
Data Quality	Assurance	15	15	Reasonable Assurance	Draft report stage
Estate Strategy – Suffolk	Assurance	15	15	Reasonable Assurance	Separate reports were issued for Norfolk and Suffolk Constabularies Estate Strategy audits as they have separate Estates strategies.
Risk Management (for constabularies and office of the police and crime commissioners' offices)	Assurance	14	14	Reasonable Assurance	Constabularies report finalised
Key Financials Controls	Assurance	25	25	Substantial Assurance	
Limited Duties	Assurance	20	20	Limited Assurance	Draft report stage, exit meeting 21 st April
Body Worn Cameras	Assurance	14	14	Substantial Assurance	Draft report stage
Learning and Development	Assurance	14	14	Reasonable Assurance	
Follow-up	Follow up	12	12		
Annual Planning	Management	2	2		
Annual Report	Management	2	2		
Audit Management	Management	24	24		
Total Days		275	275		

Work for previous years brought forward to be delivered and reported as part of the 2025/26 plan

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Change Management	Advisory	10	10	Advisory review	
Commissioning and Partnership	Substantial	18	18	Substantial Assurance	Norfolk only but shared for completeness
Cyber Security	Advisory	22	22	Advisory review	