Suffolk Police and Crime Commissioner

Making Suffolk a safer place to live, work, travel and invest

Audit Committee Minutes

Meeting Date: Friday 1 May 2026 | 0930-1205

Meeting Location: Police Headquarters, Martlesham

Present:

Audit Committee Members

Rachel Ashley-Caunt
Karen Chapman
Tim Greenace
Lindsey Hoy
Hugh May (Chair)

Office of the Police and Crime Commissioner

Tim Passmore (Police and Crime Commissioner)
Darren Horsman (Chief Executive Officer)
Colette Batson (Chief Finance Officer)
Kate Boswell (Executive Assistant to the PCC and Chief Executive)

Suffolk Constabulary

Rachel Kearton (Chief Constable)
Kenneth Kilpatrick (Assistant Chief Officer)

Present by Invitation

Debbie Hanson (Partner, Ernst and Young – External Auditor)
Claire Lavery (Director of Audit, TIAA – Internal Auditor)

Apologies

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

Public Agenda

1. <u>Election of Audit Committee Chair</u>

1.1. The PCC announced that the current chair will step down at the end of the meeting and invited nominations. Karen Chapman nominated Lindsey Hoy, which was agreed without objection. She will take up the role of chair from the meeting on 24 July 2026.

2. <u>Declarations of Interest</u>

2.1. The Internal Auditor reported that Fiona Roe has left the company and the new audit director will be introduced at the next committee meeting.

3. Actions of the Audit Committee meeting held on 2 February 2026 (Paper AC26/08)

3.1. An Audit Committee Member requested that point 4.2 be reworded, and the Business Administrator was asked to update the minutes accordingly. **ACTION – Business Admin.**

3.2. The actions from the meeting were reviewed as follows:

Item	Action	Owner
2.2 Minutes	The Internal Auditors to circulate the figures from the Actions List from 25 July 25 meeting, to show the staff turnover rate within 2 years of joining Suffolk Police.	The Internal Auditor to circulate post meeting.
3.13 Statement of Accounts	The ACO to ensure that any ICO incident referrals are included within the closed section of the Audit Committee agenda for future meetings, potentially to be included when the draft AGS is reported.	The ACO advised this was complete.
3.18 Statement of Accounts	The Head of Financial Accounting and Specialist Functions to talk through the pension figures after the meeting with the Audit Committee Member.	The ACO advised this was complete.
4.6 Treasury Management	CFO to ensure any breaches of treasury limits to be reported to the Audit Committee.	The CFO advised there were none to report at present.
5.6 SICA	Reminders for Audit Committee to log into the TIAA portal & access full audit reports.	The Internal Auditor advised that the new portal was live, but with restricted access. Once resolved, access will be enabled.
5.9 SICA	The Internal Auditor provide specific examples of social value within the contracts.	The Internal Auditor advised these will be included, and will share via the Business Admin to circulate for comment.
5.12 SICA	The Internal Auditor to check the wording around spend having gone over contract value, or with no contract, in the procurement audit.	The Internal Auditor advised this was complete.
5.13 SICA	The Internal Auditor to update recommendation 2 in the procurement audit to be PCC not PFCC	The Internal Auditor advised this was complete.

5.14 SICA	The Internal Auditor to confirm the value of recommendation 3 in the procurement audit, for the contract that should have been a deed, and confirm back to the audit committee members.	The Internal Auditor advised this was complete.
5.17 SICA	The Internal Auditor to update and share the findings for recommendation 1 in the procurement audit.	The Internal Auditor advised this was complete.
5.18 SICA	Internal Auditor to follow up on recommendation 3 in the contract management audit, and the 20% of contracts not signed, to confirm if they had approval and hadn't been signed off, of if there was no approval.	The Internal Auditor advised the final report for management has been amended to address this.
5.19 SICA	The Internal Auditor to review the recommendations in both the contact management audit and procurement audit, to ensure there is clear language across both audits and to detail how these areas overlap.	Internal Auditor has noted this action.
5.29 SICA	The Internal Auditor to send the change management audit scope to the CEO.	The Internal Auditor apologised for missing this action.

3.3. The Internal Auditor confirmed that outstanding actions will be completed by the end of the following week, and that security checks on the new portal are being tested by ICT, with no expected impact on current audits. It was acknowledged that insufficient notice was given regarding the removal of the previous portal. Members raised concerns about late circulation of papers, and it was agreed that action owners must circulate updates in advance of meetings, with timelines added where possible. Subject to refinement of point 4.2, the minutes were agreed and approved. **ACTION – Internal Auditor.**

4. Auditors Annual Report 2024/25 by the External Auditors (Paper AC26/09

4.1. The External Auditor outlined the report, noting that confirmation from the National Audit Office (NAO) is still awaited on any additional procedures for below-threshold components, meaning the 2024–25 audit certificate cannot yet be issued. The Value for Money assessment identified no risks or significant weaknesses; while the Medium-Term Financial Plan shows a potential budget gap rising to around £9m by 2026–29, this is being addressed through the existing savings plan. Progress on the accounts was positive, with no recommendations for 2024–25.

4.2. Members discussed delivery of savings, noting that all planned savings for the year were achieved, though individual projects are not reviewed, and suggested tracking the 5% savings target and its impact on service quality. A previously carried-forward recommendation from 2023–24 was confirmed as closed and will not be revisited. The External Auditor agreed to amend the "going concern" wording in the annual report, which was identified as an error, and clarified references to statutory officers' responsibilities and governance arrangements. Outstanding leases awaiting County Council sign-off were noted, with the Office of the Police and Crime Commissioner (OPCC) asked to provide a progress tracker. It was confirmed that police are exempt from new fraud legislation, with clarification required on applicability to PCCs; an update will be provided.

ACTIONS:

4.2.1 External Auditor to update the "going concern" wording on page 6.

4.2.2 OPCC to provide a progress update on the unsigned leases.

4.2.3 CFO to confirm if PCCs are exempt from the updated fraud legislation.

5. <u>Auditor's Audit Plan 2025/26 by the External Auditor (Paper AC26/10)</u>

5.1. The External Auditor outlined the 2025/26 audit plan, covering identified risks, materiality, and planned responses, including rebuilding assurance. Qualified opinions in 2024/25 place the PCC and Chief Constable in a good position to move to an unmodified opinion for 2025/26. All required information was received on time, and work is underway to assess workload and address any gaps without jeopardising the audit. A reset and recovery report is due to be issued shortly and will be shared with the committee.

5.2. No significant risks were identified, though three inherent risks were noted: pensions, data breach, and valuation of land and buildings, specifically regarding indexation. Value for Money work is substantially complete, with no significant weaknesses identified. The only new area of work relates to valuation of property, plant and equipment and associated indexation. Further discussion with the finance team is due to take place at the end of June.

5.3. The PCC raised concerns about delays with the Information Commissioner's Officer (ICO). The External Auditor will seek information from partners on other organisations' experiences and follow up with the ICO, with updates to be provided to the committee. **ACTION – External Auditor.**

6. Summary of Internal controls Report by the Internal Auditor (Paper AC26/11)

Estates Strategy (Suffolk)

6.1. The Estates Strategy audit received reasonable assurance, with one low-priority recommendation and several opportunities for enhancement identified. The PCC highlighted challenges including potential changes arising from mayoral elections, shared facilities with Fire, and potential future costs linked to electric and hybrid vehicles, noting the need for a pragmatic approach to biodiversity. Clarification was provided that a revised draft response was issued on 13 March, with statutory checks covering asbestos, gas, electricity, and legionella.

6.2. Members discussed what constitutes an appropriate estates strategy considering uncertainty around local government reform, future unitary arrangements, and potential force mergers. The PCC emphasised the need for flexibility given these uncertainties, alongside maintaining strong operational performance. The Internal Auditor confirmed they were satisfied that the existing and draft strategies were sufficient, though agreed this could have been more clearly reflected in the audit plan.

Change Management

6.3. The Internal Auditor presented a legacy report with an advisory rating. One high-priority recommendation was raised, though it was noted that teams have significantly changed processes and are moving in the right direction.

6.4. Members sought clarification on why the report was advisory rather than assurance, with the Internal Auditor explaining it relates to a 2022/23 legacy audit and newly implemented processes that cannot yet be fully assured but will be reviewed in future. Questions were raised regarding whether Audit Committee approval was required for the change in report status; it was noted that this does not breach the Terms of Reference, though members requested clearer understanding.

6.5. Further discussion focused on the scope of the review, which combined limited assurance testing of previous processes with a review of new documentation and frameworks. Members requested clearer explanation in the summary and an updated report setting out what was reviewed pre- and post-change. The Internal Auditor agreed to update the documentation and provide additional clarification outside the committee cycle. It was also confirmed that interim templates are being used pending a consistent framework. The Internal Auditor noted the feedback on timing of the audit, and clarified report notation, confirming C relates to compliance, R to resilience, and RM to risk mitigation. **ACTION – Internal Auditor.**

Risk Management

6.6. The audit received reasonable assurance that a risk management process is in place, though some areas require strengthening. Concern was raised regarding recommendation ID 2068, currently rated as a priority 3, particularly around lack of ownership and timescales, with members questioning whether it should be escalated to priority 1. The Internal Auditor advised that no strategic issues with the risk register were identified and that the matter relates to lower-level operational risks, which will continue to be monitored. Members suggested amending the wording to better reflect accountability concerns. It was noted that risks are reviewed and updated through the Accountability and Performance Panel (APP) process. The Internal Auditor agreed to report back on this recommendation. **ACTION – Internal Auditor.**

Key Financials

6.7. The audit received substantial assurance, noting a positive overall position with strong controls. One opportunity for enhancement was raised to ensure purchase orders (POs) are raised in advance.

6.8. Members queried the sample testing, with the Internal Auditor confirming that 5 of 20 transactions reviewed did not have POs raised in advance. Concerns were raised that this represented a 25% exception rate and constituted a breach of financial regulations, with potential procurement and contractual implications. The Internal Auditor advised that valid POs were ultimately in place and provided reasons for delays, supporting the classification as an opportunity for enhancement rather than a formal recommendation. The ACO will clarify the sample size in the summary and share justification for the exceptions, with follow-up planned with the finance team. **ACTION – ACO.**

6.9. Further discussion confirmed that some expenditure types cannot always have POs raised in advance, and that the issue has not been identified as material in financial reporting or forecasts. Nevertheless, management acknowledged the regulatory breach and agreed the matter should be reviewed.

Appendix B: Progress against Annual Plan

6.10. It was noted that several reports remain in draft, with the Limited Duties report receiving limited assurance and scheduled for presentation at the next meeting. A query was raised regarding the Commissioning and Partnership report, which members understood to be Norfolk-only; The Internal Auditor confirmed this and advised that the report status should be amended to green, acknowledging an error.

Appendix C: Recommendations Status as at the 22 April 2026

6.11. Final sign-off is still awaited from Recruitment and Induction Training and Workforce Planning. Fleet Management recommendations will be owned by the CFO in Norfolk, and the Probation policy remains in draft following challenge back to the HR team. Members asked for clarity on the status of outstanding audit recommendations referenced by the external auditors, particularly priority 1 items. The Internal Auditor advised these are believed to be closed and will provide a summary update via the business admin. **ACTION – Internal Auditor.**

7. <u>Annual Internal Audit Report 2025/26 by the Internal Auditor (Paper AC26/12)</u>

7.1. The Internal Auditor confirmed the draft plan will be reissued once finalised. A request was made to clarify the report numbering, and the Internal Auditor will update the numbering accordingly. **ACTION – Internal Auditor.**

8. <u>Chief Constables Draft Annual Governance Statement 2025/26 (Paper AC26/13)</u>

8.1. The ACO advised that the draft Annual Governance Statement (AGS) follows the format of previous years, with updates reflecting changes to the Chief Officer Team and new governance procedures. AI governance and cyber security have been included, and the economic outlook will be updated to reflect the current situation in the Middle East. In response to a query, it was confirmed that reference to the forthcoming inspection is not required, as this is the 2025/26 AGS and the inspection is due in April 2026.

9. <u>Police and Crime Commissioner's Draft Annual Governance Statement 2025/26 (Paper AC26/14)</u>

9.1. The CFO advised that the AGS format remains consistent with previous years and will be finalised before audit completion later in the year. AI and cyber security are not included, as governance responsibilities differ from the Constabulary and will instead be monitored through APP meetings. The CEO added that the statement reflects identified governance risks and associated action plans. A duplication relating to complaints against the PCC was noted, and the CFO will amend the report accordingly. **ACTION – CFO.**

10. <u>Internal Audit Strategy and Plan 2026/27 by the Internal Auditor (AC26/15)</u>

10.1. The Internal Auditor advised that the draft 2026/27 plan has been shared with Norfolk, with a decision on whether the Q1 work should commence due to the ongoing tender process remains pending. A formatting issue on page 7 was noted and will be corrected. **ACTION – Internal Auditor.**

10.2. Members discussed the scope and coverage of proposed audits, confirming that Workforce Planning will assess staffing levels, allocation of work, and skills; Data Governance will review data quality and its use in decision-making; and Cyber Security, while on a three-year cycle, will be reviewed annually for suitability. It was noted that EDI has not been audited since 2020 and that Safeguarding and Staff Retention should be included in the plan. Clarification was provided that the higher risk rating for Overtime and Expenses reflects financial vulnerability. Several amendments were agreed: inclusion of a Staff Retention audit with a corrected date, correction of the Key Financial Controls audit date to 2026/27, and confirmation that different areas will be audited. Budgeting and Financial Resilience was highlighted as a high inherent risk due to the current external environment. **ACTION – Internal Auditor.**

11. Devolution

11.1. The PCC and CEO provided an update on devolution, confirming that the English Devolution and Community Act has received Royal Assent. Members noted potential impacts on workforce morale, retention, and staff time commitments, with management acknowledging the significant time spent attending devolution-related meetings. In response to concerns about whether increased devolution activity could affect the audit response, the CEO confirmed this was not expected to impact the OPCC, and the ACO advised that the Constabulary has sufficient resources to manage the additional demands of both devolution and local government reform.

12. Any Other Business

12.1. No further business.

SUMMARY OF ACTIONS:

Item	Action	Owner
3.1 Minutes	Business Admin to reword point 4.2 of the minutes.	Business Admin
3.3 Minutes	Internal Auditor to ensure outstanding audit committee meeting actions are completed by the end of next week.	Internal Auditor
4.2.1Auditor’s Annual Report 2024/25	External Auditor to update the “going concern” wording on page 6.	External Auditor

4.2.2 Auditor’s Annual Report 2024/25	OPCC to provide a progress update on the unsigned leases.	OPCC
4.2.3 Auditor’s Annual Report 2024/25	CFO to confirmed if PCCs are exempt from the updated fraud legislation.	CFO
5.3 Auditor’s Audit Plan 2025/26	External Auditor to seek information from partners on other organisations’ experiences / follow-up with the ICO & update the committee.	External Auditor
6.5 SICA	The Internal Auditor to update the documentation and provide clarification outside the committee cycle for the Change Management Audit.	Internal Auditor
6.6 SICA	The Internal Auditor to report back on the recommendations for the Risk Management audit.	Internal Auditor
6.8 SICA	The ACO to provide clarity on the sample size in the summary and justification for the exceptions.	ACO
6.11 SICA	The Internal Auditor to provide a summary update on the outstanding recommendations to the committee, via the Business Admin.	Internal Auditor
7.1 Annual Internal Audit Report 2025/26	The Internal Auditor to update the report numbering.	Internal Auditor
9.1 PCC AGS	CFO to remove the duplication in the AGS.	CFO
10.1 & 10.2 Internal Audit Plan 2026/27	The Internal Auditor to update the 2026/27 plan as discussed in 10.1 and 10.2.	Internal Auditor