Suffolk Police and Crime Commissioner

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

Review of Committee Activities

Subject: Review of Committee Activities 2025/26

Originator: Business Admin Officer

Paper Number: AC26/23

Submitted to: Audit Committee 24 July 2026

Summary

This report documents the activity of the Audit Committee in 2025/26 against the following categories in the Terms of Reference:

- Governance, Risk and Control;
- Internal Audit;
- External Audit;
- Financial Reporting;
- Accountability Arrangements;
- Treasury Management; and
- Wider Functions.

Recommendation

The Audit Committee is asked to review activities during 2025/26 as set out in this report.

Detail of Submission

1. Key issues for consideration

1.1 The Suffolk Police and Crime Commissioner (PCC) and Chief Constable's (CC) Audit Committee Terms of Reference (Appendix A) state at point 6 that "The Committee will review its performance against its terms of reference and objectives on an annual basis."

1.2 The Committee reviewed its terms of reference at a workshop held in July 2025. These were formally updated via Decision Notice No. 4 2026 on 27 January 2026 alongside other updates to the PCC's Scheme of Governance and Consent. The updates primarily related to three areas.

1.3 The first change related to Governance, risk and control and clarified that the Committee shall consider the effectiveness of the risk management arrangements of the PCC and the CC; shall understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk-related issues. Regarding Annual Governance Statements, the amendments also clarified that the Committee shall consider whether the annual governance statements properly reflect the governance, risk and control environments, and any actions required to improve it.

1.4 The second change related to Internal Audit and provided that the Committee shall consider mid-year changes to the agreed internal audit plan.

1.5 The third and final change relate to Treasury Management and agreed that the Committee should review, as opposed to "note", Treasury Management reports and make any recommendations as appropriate.

1.6 Quorum for Audit Committee meetings was also updated from two to three members, and both the term of committee members and method of electing a chair have now been written into the terms of reference.

1.7 This report provides a summary of activity within the financial year 2025/26 categorised according to the requirements set out in the Terms of Reference. References to published reports are included where appropriate.

2. Summary of Committee Activity

Meetings of the Audit Committee

2.1 Meetings in 2025/26 were conducted on the following dates in person at Police Head Quarters in Martlesham, with the option to join remotely via Microsoft Teams:

- 30 May 2025
- 25 July 2025
- 17 October 2025
- 2 February 2026

2.2 The Committee met privately for Audit Committee Workshops on 25 July 2025 and 2 February 2026.

Governance, Risk and Control

2.3 *"The Committee will, in relation to the Police and Crime Commissioner and Chief Constable: consider the corporate governance arrangements and review annual governance statements (including in relation to ethical values) of the PCC and Chief Constable prior to their approval by management. The Committee shall consider whether the annual governance statements properly reflect the governance, risk and control environments, and any actions required to improve it".*

In May 2025 the Audit Committee considered the draft Annual Governance Statement for the Police and Crime Commissioner for 2024/25 prepared by the Chief Finance Officer (Paper AC25/14) and the draft Annual Governance Statement for the Chief Constable for 2024/25 and prepared by the Assistant Chief Officer (Paper AC25/15).

The two Annual Governance Statements were then amended to take account of observations made by the Committee and published alongside the draft 2024/25 accounts in June 2025. The two Annual Governance Statements remained as draft documents, until the finalisation of the 2024/25 Statements of Accounts in February 2026.

2.4 *"The Committee will consider the effectiveness of the arrangements to secure value for money".*

The Audit Committee considered the Statement of Accounts for 2024/25 and the associated reports, including the Annual Governance Statements for 2024/25 and the Audit Completion Report for the Year Ended 31 March 2025 at the 2 February

2026 meeting (Paper AC26/02). A verbal update was provided by the External Auditor on the Statement of Accounts 2024/25 at the meeting on 17 October 2025.

The External Auditor's Annual Report for 2023/24, including their value for money commentary, was included on the agenda at the 30 May 2025 Audit committee meeting. The External Auditor's Value for Money Report 2024/25 was included within the Audit Results Report 2024/25 at the meeting on 2 February 2026 (Paper AC26/03).

2.5 *"The Committee will 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."*

The Committee were able to consider the effectiveness of the risk management arrangements when they reviewed the draft Annual Governance Statements for 2024/25 in May 2025 (Paper AC25/14 and Paper AC25/15), with further discussion taking place at the workshop in February 2026. It was also considered when they reviewed the risk management internal audit report in May 2026 (paper AC 26/11). Whilst this paper was presented at a committee meeting after the financial year-end, the internal audit was carried out and the report related to the 2025/26 financial year.

The Committee were able to understand the risk profile of the organisations through the consideration of the risk reports and risk registers presented at the following meetings:

- 17 October 2025 - Strategic Risk Report by the Chief Constable (AC25/33)
- 2 February 2026 -OPCC Strategic Risk Report and Risk Register by the Chief Finance Officer (AC26/06)
- 2 February 2026 - Constabulary Risk Register Report by the Assistant Chief Officer (AC26/07)

2.6 *"The Committee will consider the effectiveness of the arrangements for countering corruption and fraud."*

Any frauds or irregularities that the Internal Auditors are advised of are reported to the Audit Committee through the Internal Audit Progress report. No material frauds were identified during 2025/26.

Internal Audit

2.7 *"The Committee will review the internal audit plan and propose any revisions to the internal audit plan."*

The Annual Internal Audit Plan for 2025/26 was presented May 2025 meeting (Paper AC25/17) and again at the July 2025 meeting (Paper AC25/23) incorporating the agreed amendments from the committee.

2.8 *"The Committee will consider mid-year changes to the agreed internal audit plan".*

The above term was an amendment made to the terms of reference in the revision of the terms of reference in January 2027. The Committee were notified of changes to the 2025/26 internal audit plan via updates through the internal audit reports brought to Committee meetings. Any changes to the 2026/27 internal audit plan will formally be considered by the audit committee.

2.9 *"The Committee will consider the internal audit annual report and any appropriate in-year reports."*

The Internal Audit Strategy 2025/26 report was considered at the May 2025 Meeting (Paper AC25/18), noting 2 recommendations from the committee. The following in-year reports from the Internal Auditors were also received and commented on by the Committee:

- Summary of Internal Controls Assurance Report (Paper AC25/16) – May 2025
- Summary of Internal Controls Assurance Report Part 2 (Paper AC25/20) – May 2025
- Summary of Internal Controls Assurance Report (Paper AC25/22) – July 2025
- Summary of Internal Controls Assurance Report Part 2 (Paper AC25/27) – July 2025
- Summary of Internal Controls Assurance Report (Paper AC25/29) – October 2025
- Summary of Internal Controls Assurance Report Part 2 (Paper AC25/32) – October 2025
- Summary of Internal Controls Assurance Report (Paper AC26/04) – February 2026

The Internal Audit Annual Report 2024/25 (Paper AC 25/17) was presented and reviewed at the Committee meeting on 30 May 2025.

External Audit

2.10 *"The Committee will consider all external auditor reports."*

During the year, the Committee received and considered the following reports from the External Auditors:

- Annual Auditors Report for 2023/24 (Paper AC25/12) – May 2025
- External Audit Plan for the year ended 31 March 2025 (Paper AC25/13) – May 2025
- Update on External Audit of the Statement of Accounts 2024/25 (verbal) – October 2025
- Audit Results Report for the year ended 31 March 2025 (Paper AC26_02)

Financial Reporting

2.11 *"The Committee will review the annual Statement of Accounts"*.

The Audit Committee reviewed the PCC, Group and Chief Constables' Statement of Accounts for 2024/25 at the February 2026 meeting (Paper AC26/02).

Accountability Arrangements

2.12 *"The Committee will review its performance against its terms of reference and objectives on an annual basis, including completing a self-assessment of good practice."*

The Terms of Reference were agreed by the Committee in June 2014 (Paper AC14/09). This report contributes to the basis on which the performance for 2025/26 can be reviewed. At the Audit Committee Workshop in July 2025, the committee further reviewed the terms of refence and updates to the terms were formally provide for via Decision Notice No.4 2026.

The CIPFA Audit Committee Self-Assessment of Good Practice was completed by committee members at the February 2026 workshop and will be considered for approval at the July 2026 audit committee meeting (Paper AC26/28).

Treasury Management

2.13 *"The Committee will review the Annual Investment and Treasury Management Strategy Statement and any appropriate related monitoring reports and make any appropriate recommendations to the PCC as appropriate."*

The Audit Committee noted the Treasury Outturn 2024/25 report (Paper AC25/25) during the July 2025 meeting and the Mid-year Treasury Management Report 2025/26 (Paper AC25/30) during the October 2025 meeting.

The Treasury Management Strategy Statement 2026/27 (Paper AC26/03) was reviewed by the Committee at its meeting in February 2026. The report confirmed an increase in its maximum lending limit to any single counterparty from £10m to £12m. This is the first adjustment in counterparty limit since the establishment of the PCC in 2012.

Wider Functions

2.14 *"Where requested by the Police and Crime Commissioner, Chief Constable or Statutory Officers, the Committee will consider the adequacy of governance, risk management and audit processes in relation to a specific service or policy area."*

The Committee also made use of a Private Agenda at the meetings in May 2025, July 2025, and October 2025, and February 2026 to discuss other matters of relevance including:

- Summary of Internal Controls Part 2 reports
- Accountability Risk Register Report
- OPCC Strategic Risk Report and Risk Register
- Constabulary Risk Register
- Data Protection

3. Financial Implications

3.1 There are no financial implications.

4. Other implications and risks

4.1 There are no other implications.

Originator Checklist (must be completed).

Please state 'yes' or 'no'

Checklist Item	**Yes / No**
Has legal advice been sought on this submission?	No
Has the PCC's Chief Finance Officer been consulted?	Yes
Have equality, diversity and human rights implications been considered, including equality analysis, as appropriate?	Yes
Have human resource implications been considered?	Yes
Is the recommendation consistent with Police and Crime Plan?	Yes
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	Yes
Has communications advice been sought on areas of likely media interest and how they might be managed?	Yes
Have all relevant ethical factors been taken into consideration in developing this submission?	Yes

Appendix A

The Suffolk Police and Crime Commissioner's and Chief Constable's Audit Committee: Terms of Reference

The Audit Committee finalised and agreed its terms of reference at its meeting on 27 June 2014, amended to include Treasury Management in April 2019. These were updated in January 2026 and are as follows:

1. Statement of Purpose

1.1 The Audit Committee is a key component of the Office of the Police and Crime Commissioner (OPCC) and Suffolk Constabulary's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

1.2 The purpose of the Audit Committee is to provide independent advice and recommendations to the Police and Crime Commissioner (PCC) and the Chief Constable on the adequacy of the governance and risk management frameworks, the internal control environment, and financial reporting, thereby helping to ensure efficient and effective assurance arrangements are in place. To this end the Committee is enabled and required to have oversight of, and to provide independent review of, the effectiveness of the Office of the Police and Crime Commissioner and Suffolk Constabulary's governance, risk management and control frameworks, its financial reporting and annual governance processes, and internal audit and external audit.

1.3 These terms of reference will summarise the core functions of the Committee in relation to the Office of the Police and Crime Commissioner and to the Constabulary to enable it to operate independently, robustly and effectively.

1.4 The Committee will support effective relationships between external audit and internal inspection agencies and other relevant bodies and further encourage the active promotion of the value of the audit process.

2. Governance, risk and control

The Committee will, in relation to the Police and Crime Commissioner and the Chief Constable:

2.1 Consider the corporate governance arrangements and review annual governance statements (including in relation to ethical values) of the PCC and Chief Constable prior to their approval by management. The Committee shall consider whether the annual governance statements properly reflect the OFFICIAL 25 governance, risk and control environments, and any actions required to improve it.

2.2 Consider the effectiveness of the arrangements to secure value for money.
2.3 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. o
2.4 Consider the effectiveness of the arrangements for countering corruption and fraud.

3. Internal audit

The Committee will:

3.1 Review the internal audit plan and propose any revisions to the internal audit plan.
3.2 Consider mid-year changes to the agreed internal audit plan.
3.3 Oversee the appointment and consider the adequacy of the performance of the internal audit service and its independence.
3.4 Consider the internal audit annual report and any appropriate in-year reports.

4. External audit

4.1 The Committee will consider all external auditor reports.

5. Financial reporting

5.1 The Committee will review the annual statement of accounts.

6. Accountability arrangements

6.1 The Committee will review its performance against its terms of reference and objectives on an annual basis, including completing a self-assessment of good practice.

7. Treasury management

7.1 The Committee will review the Annual Investment and Treasury Management Strategy Statement and any appropriate related monitoring reports and make any recommendations to the PCC as appropriate.

Wider Functions

8.1 Where requested by the Police and Crime Commissioner, Chief Constable or Statutory Officers, the Committee will consider the adequacy of governance, risk management and audit processes in relation to a specific service or policy area