

ORIGINATOR: BDO (INTERNAL AUDITORS)

PAPER NUMBER: AC26/31

SUBMITTED TO: AUDIT COMMITTEE – 16 OCTOBER 2026

SUBJECT: SUMMARY OF INTERNAL CONTROLS (SICA) REPORT

Summary

1. The following reports have been submitted by BDO for consideration:
 - Internal Audit Progress Report
 - Internal Audit Follow-up of Recommendations Report

Recommendation

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

Suffolk Constabulary and the Office of the Police and Crime Commissioner for Suffolk

Internal Audit Progress Report

October 2026



Summary of 2026/27 work

Internal Audit

This report is intended to inform the Audit Committee of progress made against the 2026/27 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Global Internal Audit Standards in the UK Public Sector. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

Internal audit methodology

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report and are based on us giving either 'substantial', 'moderate', 'limited' or 'no' opinion. The four assurance levels are designed to ensure that the opinion given does not gravitate to a 'satisfactory' or middle band grading. Under any system we are required to make a judgement when making our overall assessment.



Internal audit plan 2026/27

We are making progress in the delivery of the 2026/27 audit plan.

Fieldwork or planning is underway in respect of the following audits:

- ▶ Victims' Code and Safeguarding
- ▶ Information Governance, Data Quality and AI
- ▶ Demand, Performance and Resource Planning

We anticipate presenting these reports at the December 2026 Committee meetings.

Review of 2026/27 work

AUDIT	EXEC LEAD	AC MEETING	PLANNING	FIELD WORK	REPORTING	DESIGN	EFFECTIVENESS
Victims' Code and Safeguarding	C Supt and Joint Justice Commander for Norfolk and Suffolk Police	December 2026	✓				
Information Governance, Data Quality and AI	Head of Information Management	December 2026	✓				
Demand, Performance and Resource Planning	Head of HR Strategy & Planning	December 2026	✓				
Disaster Recovery and ICT Resilience	Director of Joint ICT	December 2026					
Key Financial Controls - Budgetary Management	Joint Head of Finance	December 2026					
Professional Standards, Vetting and Complaints	Head of Joint Professional Standards	March 2027					
OPCC Governance Review	OPCC CEOs / CFOs	March 2027					
Out of Court Resolutions	Head of Criminal Justice Service	March 2027					

Sector update

Our quarterly Police briefing summarises recent publications and emerging issues relevant to the sector that may be of interest to your organisation. It is intended to provide a snapshot of current issues for senior managers, non-executive directors and executive directors.

POLICEAI PROGRAMME BEGINS NATIONAL ROLLOUT

The Home Office and policing partners have commenced the implementation of PoliceAI, a national programme designed to accelerate the adoption of artificial intelligence across policing. The initiative aims to reduce administrative burdens, support digital investigations, improve evidence review processes and enhance frontline productivity. Initial priorities include AI-assisted review of digital evidence, automated transcription of emergency and non-emergency calls, and improved identification of investigative leads from large volumes of data. The programme forms a key element of the wider Police Reform agenda and is intended to deliver significant efficiency improvements across forces.

PoliceAI to speed up investigations and fight crime - [GOV.UK](#)

FOR INFORMATION

For the Audit Committee Members and Executive Directors

EXPANSION OF LIVE FACIAL RECOGNITION CAPABILITY ACROSS POLICING

The Government continues to increase investment in Live Facial Recognition (LFR) technology as part of its wider modernisation programme for policing. Through the PoliceAI initiative, funding has been provided for an additional 40 live facial recognition units, significantly increasing national deployment capacity. Supporters of the technology highlight its effectiveness in locating wanted offenders, identifying individuals subject to warrants and strengthening public protection activity. However, continued expansion is also expected to attract scrutiny regarding governance, data privacy, proportionality and public confidence, making robust oversight arrangements an important consideration for forces and police authorities.

PoliceAI to speed up investigations and fight crime - [GOV.UK](#)

FOR INFORMATION

For the Audit Committee Members and Executive Directors

FINAL POLICE FUNDING SETTLEMENT 2026-27

Police forces continue to implement plans supported by the 2026-27 Police Funding Settlement, which increased overall funding for policing in England and Wales to up to £21bn, including additional investment in neighbourhood policing, counter-terrorism capability and modernisation initiatives. While the settlement provides increased funding compared with the previous year, forces remain focused on managing ongoing demand pressures, workforce costs, digital transformation requirements and productivity expectations. Financial sustainability and delivery of efficiency programmes remain key strategic considerations during 2026.

Written statements - Written questions, answers and statements - [UK Parliament](#)

FOR INFORMATION

For the Audit Committee Members and Executive Directors

Key performance indicators

QUALITY ASSURANCE	KPI	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including Audit Committee meetings, pre-meetings, individual audit meetings and contract reviews have been attended by either the Partner and/or the Assistant Manager.	
Positive result from any external review	Following an External Quality Assessment by the Institute of Internal Auditors in May 2021, BDO was found to 'generally conform' (the highest rating) to the International Professional Global Internal Audit Standards. The next EQA will be carried out in the next few months.	
REPORTING ARRANGEMENTS	KPI	RAG RATING
Draft Report	This will be assessed as the year progresses.	
Final Report	This will be assessed as the year progresses.	
Recommendations	This will be assessed as the year progresses.	
REPORTING ARRANGEMENTS	KPI	RAG RATING
Staffing and Training	At least 70% input from qualified staff. To date, 100% of staff working on the audit programme have been qualified.	

Appendix 1

OPINION SIGNIFICANCE DEFINITION

LEVEL OF ASSURANCE	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION	FINDINGS FROM REVIEW
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE DEFINITION

RECOMMENDATION SIGNIFICANCE	
High 	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium 	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

FOR MORE INFORMATION:

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Internal Audit Follow Up of Recommendations Report

**Suffolk Constabulary and the Office of the
Police and Crime Commissioner for Suffolk**

October 2026



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SUMMARY TABLE

AUDITS	Total Recs	H	M	L	To follow up	Previously complete		Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
2024/25															
Fleet Management Strategy	6	0	4	2	4	-	-	-	-	-	4	-	-	-	-
Recruitment and Induction Training	5	0	2	3	2	-	1	-	-	-	-	-	1	-	-
Workforce Planning	6	1	3	2	4	-	3	1	-	-	-	-	-	-	-
2025/26															
Data Quality	4	0	4	0	4	-	-	-	-	-	-	-	-	-	4
Learning and Development	1	0	1	0	1	-	-	-	-	-	-	-	-	-	1
Limited Duties	14	2	6	6	8	-	-	-	3	-	-	-	-	2	3
Risk Management (Forces)	5	0	3	2	3	-	-	-	-	-	-	-	-	-	3
Suffolk OPCC Risk Management	2	0	1	1	1	-	-	-	-	-	-	-	-	-	1
Totals	43	3	24	16	27	-	4	1	3	-	4	-	1	2	12

SUMMARY NARRATIVE

2024/25

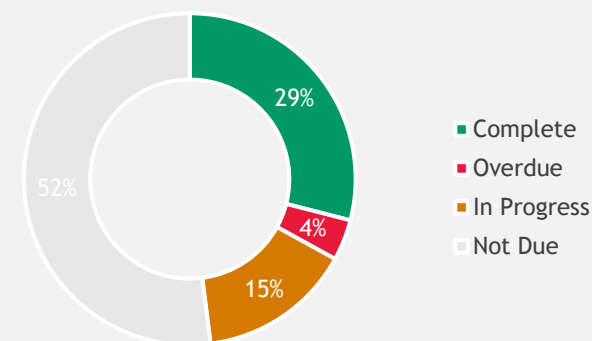
- ▶ Actions remain outstanding across three audits from the 2024/25 Internal Audit Plan. In total, six high and medium priority recommendations were subject to follow-up since the last Committee meeting. Of these, one high priority recommendation has been implemented and closed, four medium priority recommendations remain in progress, and one medium priority recommendation is overdue.
- ▶ Follow-up testing completed during Q2 2026/27 confirmed implementation of the remaining high-priority recommendation from the Workforce Planning review. Evidence demonstrated that a documented and embedded strategic workforce planning framework has been established, supported by appropriate governance arrangements, workforce planning activity, financial modelling, and integration with the annual planning process.
- ▶ Four Medium priority recommendations from the Fleet Management Strategy review remain in progress. Management has provided evidence of a substantial electric vehicle trial programme across both forces, designed to inform future fleet replacement decisions, charging infrastructure requirements, and wider fleet electrification plans. While implementation is not yet complete, it is clear that good progress is being made.
- ▶ One Medium priority recommendation from the Recruitment and Induction Training review is overdue. Despite repeated requests, no management update or supporting evidence was provided during the follow-up period.

2025/26

- ▶ Actions remain outstanding across five audits from the 2025/26 Internal Audit Plan. In total, 17 high and medium priority recommendations were subject to follow-up since the last Committee meeting. Of these, three medium priority recommendations remain have been completed and the rest are not yet due.
- ▶ Follow-up testing completed during Q2 2026/27 confirmed implementation of three medium priority recommendations from the Limited Duties review. These recommendations were addressed through the introduction of enhanced reporting, escalation, and quality assurance arrangements, supported by the Limited Duties Power App.

REQUIRED AUDIT COMMITTEE ACTION:

We ask the Joint Audit and Standards to note the progress against the audits with outstanding recommendations which have fallen due prior to 30 September 2026



RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Limited Duties (25/26)	The sickness and limited duties dashboard to include the number of overdue reviews for recuperative and adjusted duties, and the number of officers still on recuperative duties for over a year.	Medium 	HR Manager PIU	July 2026 Closed	Management Comments: The Limited Duties dashboard has been updated to include overdue reviews for recuperative and adjusted duties, together with officers remaining on recuperative duties for extended periods. Information is reported monthly through HR Advisor reporting, and the new Limited Duties Power App provides automated prompts to line managers regarding required reviews. Internal Audit Comments: Evidence provided included dashboard screenshots and Limited Duties reporting information. The dashboard clearly records overdue reviews, case durations and recuperative duty information, providing management oversight of outstanding cases. The evidence reviewed demonstrates that the recommendation has been implemented and embedded within management reporting arrangements. Conclusion: Implemented and closed.
Limited Duties (25/26)	The automatic escalation process to next level management in the new Power App is to be reinforced by a clear reporting and escalation process. Reporting of continuing breaches of the policy steps to be included in the dashboard to the People Board.	Medium 	HR Manager PIU	July 2026 Closed	Management Comments: The Limited Duties Power App now incorporates an escalation process whereby overdue actions automatically progress through management levels. Breaches are reported through command team structures and local SLT meetings, supported by HR Advisors. Internal Audit Comments: Evidence reviewed demonstrated monitoring and escalation functionality within the Limited Duties arrangements. Automated notifications are issued where reviews become overdue and clear escalation routes exist to HR Advisors and senior management. The evidence provides assurance that

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					compliance monitoring arrangements have been implemented. Conclusion: Implemented and closed.
Limited Duties (25/26)	A Quality Assurance process is to be established to audit compliance with the Limited Duties (LD) Policy, ideally automated via the new Power App. A annual dip sample of completion of records is to be undertaken to evidence policy compliance. This requirement is to be included towards the end of the LD policy as a separate section.	Medium 	HR Manager PIU	July 2026 Closed	Management Comments: Quality assurance processes have been embedded into the Limited Duties Power App. Mandatory fields prevent forms from being submitted unless required information has been completed. In addition, annual dip-sampling arrangements have been established. Internal Audit Comments: Management evidenced a structured quality assurance approach through system controls within the Power App and annual compliance checking arrangements. Reporting and monitoring arrangements provide ongoing oversight of compliance with the Limited Duties process and support accountability amongst line managers. Conclusion: Implemented and closed.
Workforce Planning (24/25)	Develop a strategic workforce plan as a matter of urgency.	High 	Workforce Planning and People Analytics Manager	July 2025 Closed	Management Comments: A strategic workforce planning framework has been developed and implemented across Norfolk and Suffolk. Workforce planning activity is undertaken through the Workforce Mix Transformation Programme and is supported by governance boards, workforce plans, financial modelling, target operating models and integration with the annual planning process. Internal Audit Comments: Evidence reviewed demonstrated a documented and mature workforce planning framework across Norfolk and Suffolk. Supporting documentation included workforce plans, governance reporting, implementation plans, senior leader briefings and workforce modelling. We are satisfied that a strategic workforce planning approach has been established and embedded.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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Conclusion: Implemented and closed.

RECOMMENDATIONS: IN PROGRESS

These recommendations have been marked as In Progress as they have not been implemented by their original date; a revised date has been provided.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Fleet Management Strategy (24/25)	A detailed plan to be developed stating when vehicles are to be replaced so that progress can be monitored appropriately.	Medium 	Head of Transport and Uniform Services	December 2025 Revised Date: February 2026	<u>Management Comments:</u> 17/08/2026 As part of the continued fleet electrification programme, Norfolk and Suffolk Constabularies are commencing a full Electric Vehicle (EV) operational trial to assess the suitability of battery electric vehicles within frontline service delivery.
Fleet Management Strategy (24/25)	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 placed and when they are due to be put in so that progress can be monitored.	Medium 	Head of Transport and Uniform Services	December 2025 Revised Date: February 2026	The trial will be based at Broadland Hub (Norfolk) and Landmark House and Stowmarket (Suffolk) and will utilise 17 Hyundai Kona Battery Electric Vehicles (BEVs). The trial is intended to evaluate vehicle performance, operational suitability, charging requirements, driver experience, environmental benefits, and whole-life cost implications.
Fleet Management Strategy (24/25)	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.	Medium 	Head of Transport and Uniform Services	December 2025 Revised Date: February 2026	To ensure a robust assessment, a dedicated Business Analyst has been assigned to the project. The Business Analyst will monitor and evaluate key performance indicators throughout the trial, including vehicle utilisation, range performance, charging behaviour, operational impact (including response times), carbon reduction benefits, and financial outcomes. Findings from the assessment will be used to inform future vehicle replacement decisions, support the wider fleet electrification strategy, and shape the development and implementation of the EV charging infrastructure rollout plan.
Fleet Management Strategy (24/25)	Once detailed plan identifying charging points has been developed, implementation against this plan to commence.	Medium 	Head of Transport and Uniform Services	December 2025 Revised Date: February 2026	This trial represents a significant milestone in the transition towards a lower-emission fleet and will provide the evidence base required to support future investment in electric vehicles and associated charging infrastructure.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					The trial will start to report findings from January 2027. <u>Internal Audit Comments:</u> Evidence provided demonstrates that Norfolk and Suffolk Constabularies are actively progressing their fleet electrification programme through the commencement of an operational EV trial across both forces. Whilst the detailed vehicle replacement programme, charging infrastructure rollout plan and associated implementation activity have not yet been fully developed and embedded, the evidence demonstrates that meaningful progress is being made towards delivery of the recommendations. Conclusion: The recommendations are considered Partially Implemented. We acknowledge the progress made to date and will undertake further follow-up work during Q4 2026/27 to assess the outcomes of the EV trial and confirm whether the recommendations have been fully implemented.

RECOMMENDATIONS: OVERDUE

These recommendations have been marked as overdue as they have previously revised their implementation date. Therefore, they have now missed at least two implementation dates.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Recruitment and Induction Training (24/25)	Develop a Probation Policy or procedure to document the current process or add this information to the existing policy/framework.	Medium 	Senior People Services Manager	September 2025 Revised Date: Not Provided	<u>Management Comments:</u> None. <u>Internal Audit Comments:</u> Despite requests for an update and supporting evidence between August and September 2026, no management response or documentation was provided for review. As a result, we have been unable to assess progress made against the recommendation or validate its implementation.

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