

AUDIT COMMITTEE

A meeting of the Suffolk Audit Committee was held via Microsoft Teams on Friday 26 November at 09:30.

PRESENT:

Audit Committee Members

Ian Blofield, Hugh May, Robert Millea, Andrew Peck and David Rowe (Chair).

Office of the Police and Crime Commissioner

Christopher Jackson (Chief Executive), Anna Parkinson (EA to the PCC and CEO/Business Administration Officer) and Tim Passmore (PCC).

Kenneth Kilpatrick (Chief Constable CFO and Temporary PCC CFO).

Constabulary

Ivan Fearn (Head of Financial Accounting and Specialist Functions) and Melanie Monaco (Senior Financial Accountant).

Present by invitation

Vicky Chong (Assistant Manager, Ernst and Young – External Auditor), Fiona Dodimead (Director of Audit, TIAA – Internal Auditor) and Claire Lavery (Audit Manager, TIAA – Internal Auditor).

Apologies

Steve Jupp (Chief Constable) and Mark Hodgson (Associate Partner, Ernst and Young – External Auditor).

PUBLIC AGENDA

Prior to the formal start of the meeting, the Chair of the Audit Committee placed on record the Committee's thanks to Chris Bland for his long service as PCC CFO and wished him the very best in his retirement. He advised the Committee that Kenneth Kilpatrick had been appointed Temporary PCC CFO until a new CFO is recruited. The Chair also welcomed TIAA back to the Audit Committee.

1 DECLARATIONS OF INTERESTS

1.1 There were no declarations of interests.

2 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 30 JULY 2021 AND MATTERS ARISING (PAPER AC21/25)

2.1 The minutes of the Audit Committee held on 30 July 2021 were agreed as a true record. The Chair will formally sign them at a future date when it is possible to do so.

2.2 An update on the actions was provided as follows:

Item	Action	Outcome
2.3	Training options for Audit Committee Members to be explored with internal auditors and proposals brought to a future meeting.	This was not explored due to the change in internal auditors. However, some Audit Committee Members have participated in a Webinar offered by TIAA.
3.3	Colour codes for Risk Register references to be removed and an explanation of the assurance map included.	Closed – no longer relevant.
3.4	Chief Executive to be included in the circulation of any papers prior to publication	Noted.
3.7	Comments on the internal audit plan from Management, Audit Committee Members and SBOS (at paras 3.5 and 3.6 above) to be considered and changes implemented as appropriate.	Closed – no longer relevant.
3.9	Rationale to be provided as to why certain areas of the business will not be audited.	Closed – no longer relevant.
3.12	Internal Auditors to share the results of their External Quality Assessment	Closed – no longer relevant.
4.3	EY to clarify recipients and publication of new Auditor’s Annual Report	EY confirmed that the document is a public document and will be published on the OPCC and Constabulary websites.

3 STATEMENT OF ACCOUNTS 2020/21 (PAPER AC21/26)

Ernst & Young LLP Audit Results Report for the Year Ended 31 March 2021

- 3.1 The External Auditor presented this report and stated that Ernst & Young was pleased to issue an unqualified opinion on the accounts for both the PCC for Suffolk and Chief Constable of Suffolk Constabulary, subject to the remaining agenda items being completed.

PCC and CC Letters of Representation

- 3.2 The Chief Finance Officer presented the Letters of Representation. There were no substantive comments or questions.

PCC's Annual Governance Statement

- 3.3 The Chief Executive presented this report. Audit Committee Members suggested that in future the Annual Governance Statement could include reference to the annual check by the internal auditors on Constabulary risk management arrangements. The Chief Executive confirmed it could be included however the intent for the future is a joint Chief Constable/PCC Annual Governance Statement so the content would reflect this in any event.

Chief Constable's Annual Governance Statement

- 3.4 The Chief Finance Officer presented this report. There were no substantive comments or questions.

PCC's Group and PCC Statement of Accounts

- 3.5 The Chief Finance Officer presented this report. There were no substantive comments or questions.

Chief Constable's Statement of Accounts

- 3.6 The Chief Finance Officer presented this report. There were no substantive comments or questions.

Recommendations - completed

- 3.7 Audit Committee Members considered the PCC's and Chief Constable's Annual Governance Statements and their respective Statements of Accounts.

- 3.8 Audit Committee Members confirmed that they were happy to recommend for approval the Statements of Accounts and adoption of the Annual Governance Statements by the PCC and Chief Constable

3.9 The Chair offered the Committee's thanks to the Head of Financial Accounting and Specialist Functions and his team for their hard work in putting the Statements of Accounts together.

4 INTERNAL AUDIT PLAN (PAPER AC21/27)

4.1 The Internal Audit Director presented this report. While Audit Committee Members were broadly content with the plan, a number of areas were highlighted, as below.

General

4.2 The Audit Plan is as originally presented in March 2021. While the number of days for audit have been reduced, the internal auditors are confident that this will not present a problem due to their prior knowledge of the organisation. Also, an increased number of auditors have been assigned to this contract which will not only assist with adhering to the audit plan but also provide resilience.

GUARD Risk Analysis

4.3 BREXIT and COVID remain high risk as they need to be borne in mind still (with COVID being considered as part of each audit) but as time goes on they will reduce as risks. It is likely that risks with regard to climate change and staff wellbeing will increase in future.

Rolling Strategic Plan

4.4 Procurement: The audit of Procurement will consider local procurement processes as a companion piece to the regional 7Force Procurement audit. There is no duplication of work.

4.5 Cyber Security: While the audit in this area is not scheduled until 2023/24, the Chief Finance Officer reassured the Audit Committee that cybersecurity defences are under constant monitoring across both Norfolk and Suffolk. Work is undertaken with both colleagues across policing and national cyber security services. It was agreed that Audit Committee members would be briefed on Cyber Security in private session at the next meeting of the Committee in February 2022.

ACTION: Briefing on Cyber Security to be arranged by Chief Finance Officer for the private agenda of the next Audit Committee Meeting in February 2022.

4.6 Vetting: The next audit of Vetting is due 2022/23. The internal auditors are content with the quality of vetting with the main concern being the frequency of vetting of those officers and staff already employed. An audit sooner than 2022/23 would be unlikely to produce any information that is not already known. Therefore the current focus is on following up existing recommendations in this area.

5 SUMMARY INTERNAL CONTROLS REPORT (PAPER AC21/28)

5.1 The Internal Audit Director presented this report.

Executive Summary: Transport Management (Reasonable Assurance)

- 5.3 The key recommendation in this area is around officers/police staff not reporting damage to vehicles. It is described as an “ongoing task” rather than having a fixed implementation date as it is viewed as more of a cultural and behavioural issue and not just a simple “fix”. The Chief Finance Officer will speak to the Head of Transport Services to ascertain whether it would be realistic to set an actual date.

ACTION: Chief Finance Officer to speak to Head of Transport Services to ascertain whether a definite implementation date could be set for this recommendation.

Executive Summary: Dog Handlers (Reasonable Assurance)

- 5.4 It was confirmed that police dog trainers are properly accredited – they are abstracted from duty to undergo accredited training.
- 5.5 It was felt the implementation date of 30.04.23 relating to the use of Chronicle for recording police dog handlers training was unclear. The Chief Finance Officer will seek clarity as to whether this date relates to the exploratory work in this area or whether it is date for implementation of an electronic records system such as Chronicle.

ACTION: Chief Finance Officer to clarify what is to be implemented by 30.04.23

TIAA Client Briefing Notes

- 5.6 The Chief Finance Officer confirmed that he would consider any actions required in the Client Briefing Notes and circulate responses outside the meeting.

ACTION: Actions required in the Client Briefing Notes to be considered and responses circulated outside the meeting.

6 ANY OTHER BUSINESS

- 6.1 There was no other business.

This part of the meeting closed at 11:05.

PRIVATE AGENDA

7 VERBAL UPDATES FROM CFO AND CHIEF EXECUTIVE

- 7.1 Audit Committee Members were updated on a number of areas of relevance including procurement of the internal audit contract and external audit fees.

The meeting closed at 11:41

SUMMARY OF ACTIONS

Item	Action	Owner
4.3	Briefing on Cyber Security to be arranged for the private agenda of the next Audit Committee Meeting in February 2022.	Chief Finance Officer
5.3	Ascertain whether a definite implementation date could be set re officers/staff reporting damage to vehicles.	Chief Finance Officer
5.5	Confirm whether the implementation date of 30.04.23 relates to the exploratory work around using Chronicle to record dog handlers training or whether it relates to actual implementation of an electronic records system.	Chief Finance Officer
5.6	Actions required in the Client Briefing Notes to be considered and responses circulated outside the meeting.	Chief Finance Officer