

AUDIT COMMITTEE

A meeting of the Suffolk Audit Committee was held at Police Headquarters Martlesham, and via Microsoft Teams at 11:15 on Friday 29 September 23.

PRESENT:

Audit Committee Members

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

Office of the Police and Crime Commissioner

Colette Batson (Chief Finance Officer), Kate Boswell (Executive Assistant to the PCC and Chief Executive).

Constabulary

Kenneth Kilpatrick (Assistant Chief Officer, via Teams).

Present by invitation

Vicky Chong (Assistant Manager, Ernst and Young – External Auditor, via Teams), Fiona Roe (Director of Audit, TIAA – Internal Auditor).

In attendance for the Public Agenda via Teams

James Finch (Member of the Police and Crime Panel).

Apologies

Mark Hodgson (Partner, Ernst and Young – External Auditor), Christopher Jackson (Chief Executive), Rachel Kearton (Chief Constable), Tim Passmore (Police and Crime Commissioner).

PRIVATE AGENDA

[A more detailed account of the discussions and decisions on the following items is contained in the confidential minutes]

- 1 CLOSED MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 23 JUNE 2023 AND MATTERS ARISING (AC23/14)**

1.1 The confidential minutes of the Audit Committee held on the 23 June 2023 were agreed as an accurate record and approved by the Audit Committee Chair.

2 DATA PROTECTION MATTER (VERBAL)

2.1 The Assistant Chief Officer (ACO) gave a verbal update on the data protection matter.

3. CIPFA AUDIT COMMITTEE SELF-ASSESSMENT OF GOOD PRACTICE (AC23/15)

3.1 The Chief Finance Officer (CFO) presented this report.

4 ANY OTHER BUSINESS

4.1 Any other business was discussed with the actions noted within the confidential minutes.

PUBLIC AGENDA

5 DECLARATION OF INTERESTS

5.1 An Audit Committee Member made a declaration of interest stating that although they didn't believe this to be an issue, they wished to have it noted on record that they have a son who is a serving police officer with the City of London Police.

6 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 23 JUNE 2023 AND MATTERS ARISING (PAPER AC23/16)

6.1 The minutes of the Audit Committee held on the 23 June 2023 were agreed as an accurate record and approved by the Audit Committee Chair.

6.2 An Audit Committee Member queried if the time frame noted against action 8.22 from the meeting on 31 March 2023, stating June 2023, is correct. The ACO confirmed this will be checked.

ACTION – ACO to check the time frame noted against 8.22.

6.2 An update on the following actions was provided as follows:

Item	Action	Owner / Outcome
5.1	The ACO to provide an update on Performance management to the Audit Committee Members.	The ACO confirmed this information has been circulated to the Audit Committee Members.

6.4	Social Media Audit Recommendation – follow up to see the progress of the social media checks being undertaken by the Vetting Team as per the recommendation.	The ACO confirmed this update is still to follow. The information will be circulated to the Audit Committee Members once received.
6.8	Whistleblowing Audit – the Internal Auditor to confirm if a closed case was examined to test for whistleblowing as part of the whistleblowing audit.	Internal Auditor will provide an update outside of the meeting via the Business Admin Officer.
6.11	Key Financials Recommendation – The Internal Auditor to check and confirm if there is a typo in recommendation 6, believing that it should read one duplicate invoice and one duplicate credit note.	Internal Auditor – will provide an update at the December meeting.
7.3	Internal Audit Annual Report – The Internal Auditor to ensure the reports are updated to remove the discrepancies, and to bring the finalised reports to a future Audit Committee meeting.	Internal Auditor – will provide an update at the December meeting.
7.4	Internal Audit Annual Report – The Internal Auditor to include a comparison against the previous year within the Audit Summary on page 2 of the report.	Internal Auditor – will provide an update at the December meeting.
7.5	Internal Audit Annual Report – The Internal Auditor to update the planned days to 273 days.	Internal Auditor – will provide an update at the December meeting.
8.3	Revised Internal Audit Plan 2023/23 – The Internal Auditor to ensure consistency across reports for the days/figures listed.	Internal Auditor – will provide an update at the December meeting.
8.4	CFO to schedule time for the Audit Committee to meet with the Internal Auditors without management present.	The Chief Finance Officer (CFO) confirmed this has been agreed for the next Audit Committee meeting in December.
9.2	Review of Committee Activities 2022-23 – Business Admin Officer to update the report to include reference to the training received in December 2022.	The Business Admin Officer confirmed this has been updated, and agreement from Audit Committee Members not to recirculate the document.
11.2	The ACO to provide a copy of the Peel Inspection report to the Audit Committee Members in September 2023 once received.	The ACO confirmed this will be circulated once received.
11.3	The ACO to share the results and relevant notes from the 43-force survey with the Audit Committee members.	The ACO confirmed this has been shared.
11.4	The CFO and ACO to review consistency between the two AGSs.	The CFO and ACO confirmed that it has been agreed to call the Audit Committee the Audit Committee.

- 6.3 An Audit Committee Member asked the ACO, in relation to resilience at point 11.3, whether other forces would come out of this with a better budget settlement. The ACO confirmed that the report is a level playing field and will provide some evidence to the Treasury and Home Office spending team but will await the outcome in December in terms of the settlement to see if it has any influence.

7 SUMMARY OF INTERNAL CONTROLS (SICA) ASSURANCE REPORT (PAPER AC23/17)

- 7.1 The Internal Auditor advised that since the last audit they have issued 5 reports resulting in 1 substantive and 4 reasonable outcomes. Two further reports are at draft stage. They will be presented to the December meeting.

Fuel Usage

- 7.2 The Internal Auditor confirmed that two low priority recommendations were made, in relation to the data showing that refuelling was not always undertaken economically as possible.
- 7.3 An Audit Committee Member inquired whether there has been a follow up on the use of telematics and the statement concerning journeys not being tracked by telematics. The Internal Auditor confirmed this was implemented and the action was closed down. The ACO added that management was trying to ensure that telematics are being activated. The position is being monitored by the Constabulary.

ACTION – The Internal Auditor to provide further statistics to support the use of telematics tracking within the Constabulary.

Business Interest & Secondary Employment

- 7.4 The Internal Auditor has raised 1 key recommendation around the lack of resilience in the administration of the process, and a further recommendation around officers needing to keep PSD updated on running secondary businesses.
- 7.5 An Audit Committee Member asked if the reports could include specific officer positions rather than names within the audit report.
- ACTION – The Internal audit reports to include officer positions rather than names within the Business Interest and Secondary Employment audit.**
- 7.6 An Audit Committee Member observed that the recommendation made concerning keeping PSD & Management updated on business interests and secondary employment were woolly. Inquiry was made as to whether there was any process by which staff and officers have to regularly advise the Constabulary of their interests. The Internal Auditors confirmed that there was a system in place for this to happen. However there are defects in the delivery of the system. The CFO added that there is a box to be completed within the E-PDR which covers secondary employment and business interests, which should be completed annually as part of the review process.

7.7 An Audit Committee Member requested that where the report details an informational timetable stating it will be ready in 6 months could dates be added to ensure the trigger points are then known.

ACTION – The Internal Auditors to add dates to the time frames within the audit reports.

Risk Management

7.8 The Internal Auditor confirmed there was a focus around this area for the Constabulary rather than the OPCC and have made 2 important recommendations. Whilst recommendations were accepted in the main, it was felt that the distinction between risk appetite and risk management needed further definition.

7.9 An Audit Committee Member raised that it is disconcerting to have a final draft of an audit report published into the public domain that does not have agreement from the auditors and management. From the Internal Auditors perspective how can you be satisfied that management address the concerns that have been raised, to ensure you reach agreement on the documented recommendations. The Internal Auditor responded stating that within the comments it states which part of the recommendations haven't been accepted, and the work the Constabulary are undertaking to meet the required compliance. The audit report could include more details on the further discussion required for reports where the recommendations are not fully agreed with.

7.10 An Audit Committee Member raised that for recommendation 5, where the Constabulary does not possess the resource to implement a recommendation, a change of wording could explain this better. The Internal Auditor was in agreement that they could revert to management regarding the recommendations that were not accepted to seek a resolution.

ACTION – The Internal Auditor to implement this change.

7.11 The ACO added that there is work that the Constabulary can do to better support the Internal Auditors for alignment here and will link back in with them regarding these recommendations.

ACTION – ACO to link back in with the Internal Auditors over report recommendations.

Local Procurement

7.12 The Internal Auditor confirmed that this audit looked at the operation of contract standing orders with the 7 Force operating model. It has resulted in 6 important recommendations being made.

7.13 It was confirmed that all of the recommendations been implemented.

Business Continuity

7.14 The Internal Auditors confirmed that two key recommendations were raised here.

7.15 An Audit Committee Member asked what the Constabulary are doing to address the fact that having 1 person involved in business continuity planning was a problem.

ACTION – The ACO will follow up on this and any possible issues relating to this.

Progress Against Annual Plan – Appendix B

- 7.16 The Internal Auditor confirmed that work is progressing against the plan, with additional auditors having been assigned to the account, with good progress now being made.
- 7.17 An Audit Committee Member inquired as to the accuracy of changes that seem to have been made in the audit plan from the previous meeting, recruitment was due to be looked at within the current year and is now no longer included. Ill health was to be looked at in 2024 and this is not now included. Absence management is now scheduled for 2025-26. The Internal Auditor confirmed that these dates and audit plans are correct, and the plan needs to be updated.
ACTION – The Internal Auditors to ensure the plan has the correct dates in it.
- 7.18 An Audit Committee Member asked why the issue of retention is not being looked at sooner, considering the comments submitted and the problems being experienced nationally.
ACTION – The ACO will look into the retention issue and provide a further update.
The ACO added that the Workforce Report at Accountability and Performance Panel does include retention so it is being looked at via a different channel.
- 7.19 An Audit Committee Member asked if the Internal Auditor was on track to complete the audits planned for this year. The Internal Auditor confirmed that they were on track to complete them.

8 ANY OTHER BUSINESS

- 8.1 There was no other business.

The meeting ended at 1155.

SUMMARY OF ACTIONS

Item	Action	Owner
6.2	Action 8.22 from the meeting on 31 March 2023, the time frame is June 2023. The ACO to confirm if this is correct.	ACO
7.3	The Internal Auditor to provide further statistics to support the use of telematics tracking within the Constabulary.	Internal Auditor
7.5	The Internal audit reports to include officer positions rather than names within the Business Interest and Secondary Employment audit.	Internal Auditor
7.7	The Internal Auditors to add dates to the time frames within the audit reports, rather than stating for example, in six months' time.	Internal Auditor

7.10	The Internal Auditor to go back to management regarding recommendations that are not accepted to see if it can be resolved, and if not to include a caveat within the report that discussions have taken place.	Internal Auditor
7.11	The ACO to link back in with the Internal Auditors regarding the report recommendations.	ACO
7.15	The ACO will follow up on possible issues relating to only have 1 person looking after business continuity planning.	ACO
7.17	The Internal Auditors to ensure the audit plan has the correct dates in it.	Internal Auditor
7.18	The ACO to look into the schedule for the Staff Retention audit considering the comments received and the issues being seen nationally within staff retention and provide a further update.	ACO