

**AUDIT COMMITTEE**

A meeting of the Suffolk Audit Committee was held at Police Headquarters Martlesham, and via Microsoft Teams at 09:30 on Friday 5 July 2024.

PRESENT:

**Audit Committee Members**

Rachel Ashley-Caunt, Karen Chapman, Tim Greenacre, Lindsey Hoy and Hugh May (Chair).

**Office of the Police and Crime Commissioner**

Colette Batson (Chief Finance Officer), Kate Boswell (Executive Assistant to the PCC and Chief Executive), Amanda Houchen (Administrative Assistant), Sandra Graffham (Acting Chief Executive), Tim Passmore (Police and Crime Commissioner).

**Constabulary**

Kenneth Kilpatrick (Assistant Chief Officer).

**Present by invitation**

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

**Apologies**

Rachel Kearton (Chief Constable).

**PUBLIC AGENDA**

**1 DECLARATIONS OF INTERESTS**

- 1.1 The Chair opened the meeting and welcomed Tim Greenacre (Audit Committee Member), Sandra Graffham (Acting Chief Executive), and Debbie Hanson the new EY Audit Partner to their first Audit Committee Meeting. The Chair then invited everyone to introduce themselves.
- 1.2 The Chair asked for any declarations of interests not previously declared and recorded. Nothing further was declared.

1.3 Declarations as noted in the minutes from 15 March 2024: “An Audit Committee member declared that she is on the boards of the Norfolk and Suffolk NHS Foundation Trust, East Coast Community Healthcare, and the QE2 Conference Centre in London. Whilst not believing there to be any conflict between these boards and her role on the Audit Committee, she requested it be noted for absolute transparency.”

**2 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 15 MARCH 2024 AND MATTERS ARISING (PAPER AC24/11)**

2.1 The Audit Committee Chair asked for an update on the actions from the meeting on 15 March 2024 and asked for any other queries within the minutes.

2.2 An Audit Committee Member requested an update on point 4.2 in the minutes, has improvement been seen with the changes to the Internal Audit management reporting process running through the PMO office. The Assistant Chief Officer (ACO) responded that the process changes were underway however this is still in the initial stages and further work is required. A further update would be provided at the next Audit Committee meeting in September.

**ACTION – The ACO to provide an update to the Audit Committee on the streamlining of the reports process at management level between the Constabulary and the Internal Auditor.**

2.3 An update on the actions from the meeting on 15 March 2024:

Item	Action	Outcome
3.2	The Internal Auditor to provide a written update on the outstanding actions to the Audit Committee members.	<p>The Internal Auditor confirmed that a written update on previously outstanding actions was circulated to the Audit Committee Members. This included:</p> <ul style="list-style-type: none"> <li>- Amending a typo within the key financial recommendations confirming it should have read one duplicate invoice and one duplicate credit note.</li> <li>- The Annual Report to include a comparison against previous years was updated and recirculated to Audit Committee Members.</li> <li>- The use of Telematics, the Internal Auditor have requested more information on what statistics are required.</li> <li>- The use of officer positions rather than names has been noted for use in future reports, along with the inclusion of date and timeframes within the report.</li> <li>- For recommendations not fully accepted by management, further resolution is being worked on within the reporting.</li> <li>- The dates within the 2024/25 plan have been corrected.</li> <li>- The request to link the audit plan to the risk register is complete.</li> <li>- The KPI’s have been updated to 15 days for management response, which has been included within the progress report.</li> </ul>

3.3	The CFO to schedule a meeting between the Audit Committee Members, and both the Internal and External Auditors.	The Chief Finance Office (CFO) confirmed that this has been discussed with the Audit Committee Chair and they are in agreement to schedule the meeting for September 24.
4.6	The CFO to add a progress update on the PMO / Internal Auditor draft audit report process at the monthly CFO / ACO meeting with Norfolk to monitor the time frame issues with finalising audits.	The CFO confirmed that the process is being monitored with the PMO office regarding the finalisation of the audits. This remains an ongoing area of work that will continue to be monitored.
4.12	The Internal Auditor to highlight the recommendations for the Audit Committee to consider when the audit reports are submitted to the OPCC.	The Internal Auditor confirmed this action was completed in May 24.
4.14	Completed Audit Reports to be batched and emailed out monthly to the Audit Committee Members between the March 24 and July 24 Audit Committee Meeting.	The Internal Auditor confirmed the reports have been sent out via email at the end of May 24.
4.15	The Internal Auditor to set up access to the portal for the new Audit Committee Members.	The Internal Auditor confirmed this is still being actioned.
4.17	Internal Auditor to use a bold font on future reports highlighting proposed date revisions to audits.	The Internal Auditor confirmed this has been noted.

2.4 The Audit Committee agreed that the minutes of the meeting held on the 15 March 2024 were agreed as an accurate record and approved by the Audit Committee Chair.

### **3 REPORTS BY THE EXTERNAL AUDITORS**

#### **a. ERNST & YOUNG LLP ANNUAL AUDITORS REPORT FOR 2021/22 (PAPER AC24/12)**

- 3.1 The Audit Committee Chair requested the External Auditor provide an update on backstop arrangements further to the result of the general election. The External Auditor responded that a backstop of September 2024 had been proposed for any audits up to 2022/23, however the general election had paused this change. It is believed that the intention is still to progress along the same trajectory in terms of having a backstop, however the expectation is these will be pushed back into early 2025. The Ernst & Young (EY) plan is to continue to clear residual audits, which is what has happened with the 2021/22 audit, and the value for money interim reporting for 2022/23 and to progress and start the 2023/24 audit.
- 3.2 The External Auditor presented this report, noting that the unqualified audit opinion was issued on 17 April 24, which reported a significant weakness in relation to the data breach. The details of the finding are included within the report on page 9. The External Auditors invited questions.

3.3 The Police and Crime Commissioner (PCC) raised that on page 4 of the report, it refers to the Norfolk PCC/CC, and asked how this relates to Suffolk. The External Auditor noted that this is a typo as it should say Suffolk.

**ACTION – The External Auditor to update the Norfolk typo on page 4 of the Annual Auditors Report for 2021/22.**

3.4 The PCC asked, as referenced on page 5 of the report, why external valuers are required and is this questioning the competence of the valuers the OPCC/Constabulary already work with. The External Auditor responded that this is an audit requirement to ensure compliance with the Financial Reporting Council (FRC) and provide assurance that the asset value is accurate.

3.5 The PCC asked what could be done to rectify the statement within the report about weaknesses in governance. The External Auditor responded that the report identified the weaknesses, and that the findings from the independent review and the recommendations made within that report should then be implemented, this would then address the governance weakness.

3.6 An Audit Committee Member queried that page 13 of the report refers to the Strategic Risk Register being reviewed on a quarterly basis by the Audit Committee; however, this is incorrect. The Audit Committee examines the overarching arrangements for risk, but the Risk Registers are reviewed by the Accountability and Performance Panel.

**ACTION – The External Auditors to update the report with the correct process for the review of the Strategic Risk Registers.**

An Audit Committee Member added that the Norfolk Audit Committee review the Strategic Risk Registers so perhaps this approach should be considered for Suffolk. The Audit Committee Chair confirmed that further to a meeting with the ACO and CFO, it has been agreed that the Terms of Reference for the committee would be discussed in December, and this would be revisited then. The Audit Committee agreed with this approach.

**ACTION – Audit Committee to consider the review of the Strategic Risk Registers when discussing the Terms of Reference in December 2024.**

3.7 An Audit Committee Member commented on the overall tone of the report, feeling that the term “significant weakness” is used excessively, and without diminishing the data breach this overrides all other areas of the report. What was the rationale for this, appreciating that reputationally there is a risk, but financially not so much. The External Auditor responded that there are reporting criteria, with reputational risk being a key area. As a result of the data breach this was identified as a significant weakness and had to be reported accordingly. The auditors annual report is the only place where the Value for Money (VFM) is published, which must be reported under the NAO code requirement and the EY template.

3.8 An Audit Committee Member noted that on page 15 of the report, there is a reference to City Councils. Suffolk does not have any cities; therefore, this needs to be amended.

**ACTION – External Auditor to update the report reference to City Councils on page 15 of the report.**

3.9 An Audit Committee member queried why the response from Suffolk to the data breach was noted in the key findings, but not in the conclusion. Surely it should be in both. Could the conclusion be updated.

**ACTION – External Auditor to update the conclusion page of the report to reflect the key findings.**

3.10 The PCC requested it be noted that in relation to the outstanding lease agreements on page 18 of the report, he agreed with the statement, but reiterated all outstanding lease agreements are being chased and followed up.

3.11 An Audit Committee Member asked as this document is in the public domain how will the factual inaccuracies be updated. The External Auditor confirmed an updated version will be issued to address the points raised, which can then be published online to meet the requirements of the committee.

b. INTERIM VALUE FOR MONEY REPORT 2022/23 (PAPER AC24/13)

3.12 The External Auditor highlighted that this is an interim report and have noted the comments raised in the earlier paper relating to risk registers which will be taken on board. The report again references the data breach, as it does flow into the 2022/23 reporting time frame, but it also includes commentary from a number of other areas. Page 11 of the report goes through the key areas of financial sustainability governance, and there is also an underspend noted for 2022/23. The reserves have been maintained at an appropriate level, and savings have been delivered in line with the planned savings. The External Auditor concluded that the financial resilience arrangements are sound. The report notes that the Constabulary has undergone a PEEL inspection during this period, which was generally positive, with the areas requiring improvement showing a robust and speedy response. It was also noted that Suffolk is the 7<sup>th</sup> lowest funded per population for policing.

3.13 The External Auditor added that the decision to delay the 2021/22 accounts means the 2022/23 accounts were not published on time, however the reasoning behind this is understood, and confirmed they were satisfied with this approach.

3.14 The External Auditor confirmed that in the final version of this report, further details to the response taken to address the data breach, and the subsequent controls that have been implemented to strengthen this area will be included.

3.15 The PCC requested it be noted that the time delay with the HMICFRS Inspection having taken place in May, and the report not being published until October, meant that the improvement plans were already in place and changes implemented. The External Auditor responded that they are happy to include an additional comment in the final report to reflect this.

**ACTION – External Auditor to note the delay in publication of the HMICFRS report and the changes already being implemented by the Constabulary to address the recommendations.**

c. THE PROVISIONAL AUDIT PLAN REPORT FOR 2023/24 (PAPER AC24/14)

- 3.16 The External Auditor confirmed that this paper is the provisional Audit Plan for 2023/24 and highlighted some of the provisional risks as detailed on page 8 of the report. This includes several standard risks which would have been seen in previous years accounts, plus some new risks this year. The first risk, at a high level, is misstatement due to fraud. This risk has been driven by auditing standards and is a requirement to be considered. This is the risk of fraud or error and management override of controls, and applies to the group, the PCC and the Chief Constable. Secondly there is a specific risk linked to possible management override around inappropriate capitalisation of revenue expenditure. There is a higher inherent risk that links to the valuation of property, plant and equipment, which is in-part due to large balances being based on estimates, and which are flagged in the 2022/23 audit. The risk around pension liability remains for both the LGPS and police pension scheme, and in addition to this the asset ceiling needs to be considered, which is a position that most local government pension funds are now finding themselves in. The accounting for the data breach is also considered a risk, which is driven by the fact that the Information Commissioners Office (ICO) work remains ongoing and therefore some adjustments may be required to the accounts due to the potential financial penalty.
- 3.17 The External Auditor confirmed that materiality levels for the PCC are set on an asset basis, resulting in a lower materiality for the PCC compared to the Group and the Chief Constable.
- 3.18 An Audit Committee Member queried the comments within the VFM around supporting victims and the need to improve this. From an audit perspective would there be a widening to the work undertaken with partnerships within this area. The External Auditor responded that if they felt an area required more focus, they would probe further, for example into areas identified within the PEEL report. They are also happy to receive suggestions from the Audit Committee for any areas that they feel would be worthy of focus if appropriate and sensible to do so.
- 3.19 The PCC asked if wider collaborations such as the 7 Forces Partnership and Eastern Region Special Operations Unit (ERSOU) are considered in terms of the impact of partnership working. The External Auditor responded that they would be happy to follow up on these areas.  
**ACTION – External Auditor to follow up on the impact of collaborated work with areas such as 7 Forces and ERSOU.**
- 3.20 An Audit Committee Member asked if there are sector risks being identified that may vary for Suffolk compared to elsewhere. The External Auditor responded that sector risks are likely to be identified through the upcoming VFM work.
- 3.21 An Audit Committee Member queried that as the opening balances of 2022/23 aren't due to be audited, should this be flagged as a risk, and how is this mitigated. The External Auditor responded that the plan will be updated once the backstop position is clarified and further guidance around the work on opening balances will be communicated with the Audit Committee once confirmed.
- 3.22 An Audit Committee Member asked if any guidance could be expected for audit committees on how to gain assurance without having full audits in place. The External Auditor responded that to their knowledge no guidance would be issued but advised Audit Committee members to look at the track record of processes in place from previous years' audits. Audit Committee members should

also gain assurance from the fact that the 2022/23 Accounts were prepared with a view to them being fully audited.

3.23 An Audit Committee Member asked if the timelines on page 40 of the report are achievable. The External Auditor confirmed they were, and resources have been allocated to this end.

3.24 An Audit Committee Member asked if both the ACO and CFO were happy with the achievability of the audit plan. Both the ACO and CFO confirmed they were.

#### **4 REPORTS BY THE INTERNAL AUDITORS**

4.1 The Chair of the Audit Committee requested an update from the Internal Auditor on why the following papers were not received prior to the meeting:

- Annual Internal Audit Report Including the Head of Internal Audit Opinion for 2023/24 (Paper AC24/16)
- Revised Internal Audit Plan 2024/25 (Paper AC24/17)

The Internal Auditor responded that both papers had changes requested at the last meeting, which have been incorporated and the plan will be to circulate them. The other area of change in discussion with management is around the number of audits brought into 2023/24. Some of these audits will be paused to address workload issues on both sides, allowing for outstanding audits to be finished. This approach has been agreed with management.

4.2 An Audit Committee Member raised that the Head of Internal Audit Opinion will need to be considered alongside the Annual Governance Statement and asked for confirmation that it would be ready for the next meeting in September 2024. The Internal Auditor confirmed that the Head of Internal Audit Opinion will be ready for the September meeting.

4.3 An Audit Committee Member asked if the Revised Internal Audit Plan 2024/25 will be shared with the Audit Committee via email prior to the next meeting. The next meeting is too late to leave the consideration of the plan, and although suboptimal, discussion by email is a preferable approach to leaving until the September meeting.

**ACTION – The Internal Auditor to share the Revised Internal Audit Plan 2024/25 with the Audit Committee Members for discussion via email prior to the next meeting in September.**

##### a. SUMMARY OF INTERNAL CONTROLS PART 1 (PAPER AC24/15)

4.4 The Internal Auditor confirmed that they have issued 7 final reports since the last meeting, six reports have reasonable assurance, and one with substantial assurance.

##### Subscriptions

4.5 The Internal Auditor confirmed that recommendations have been raised relating to updating the policy, and to operational effectiveness, neither of which are formal recommendations, but are around best practice that could be introduced.

- 4.6 An Audit Committee Member asked why Subscriptions was selected for audit considering the area is underspent and small. The Internal Auditor responded that the area of Subscriptions would have been flagged into the original planning round and identified as not having been looked at for some time, alongside a request from management.

#### Sustainability

- 4.7 The Internal Auditor highlighted the progression in the carbon reduction plans, and noted the recommendations made were around decision notice templates being reviewed to incorporate measurable indicators.
- 4.8 The PCC commented that regarding the carbon reduction plan, there will be an updated Estates Strategy aligning to the new police and crime plan, being implemented on 1 April 25. He noted that there is a need to ensure that anything being implemented is affordable. This area of work is a challenge, there is no additional funds being received from the government, therefore we need to work towards delivery aspirations without compromising operational effectiveness.

#### Grievance Reporting

- 4.9 The Internal Auditor commented that the main recommendation was around the timeliness of the grievance process, along with keeping those who have raised a grievance informed.
- 4.10 An Audit Committee Member asked how grievances are reported. The ACO responded that they either go through to HR, or via the Professional Services Department (PSD) depending on the issue raised. The starting point for nearly all cases though would be via their line manager.
- 4.11 An Audit Committee Member asked what the scope for this audit was. The ACO confirmed it would have been based on HR responses.
- 4.12 An Audit Committee Member asked how long cases take and how many cases are being dealt with. There is a lack of information within the report on impact and size.  
**ACTION – The Internal Auditor noted these comments and will provide further details into the Grievance Reporting audit, in terms of number of cases being dealt with, and the timeframe for cases.**

#### Ill Health Retirement

- 4.13 The Internal Auditor confirmed the key areas identified within this audit are around the updating of the policy and the use of checklists.
- 4.14 An Audit Committee Member requested that it would be useful to know for assessing the audits, what level of expenditure we are looking at for ill health and injury awards, and how many agreements there are.



**ACTION – Internal Auditor to provide data for the audit reports as discussed; for Ill Health Retirement, the level of expenditure and how many agreements are in place.**

Out of Court Disposals

- 4.15 The Internal Auditor confirmed the key area here is having an independent chair for the scrutiny panel as there are interim arrangements in place, along with ensuring the complete MG14S forms are signed off and the tracker formatted.
- 4.16 An Audit Committee Member raised that page 24 of the report is showing that the tracker spreadsheet for breaches are not being completed, however the management comments do not address this, therefore can you confirm how this is being measured. The Internal Auditor will review this response as part of the follow up for this audit to ensure this is being completed.  
**ACTION – Internal Auditor to review the responses for the Out of Court Disposals tracker for breaches, to ensure they are being completed.**
- 4.17 An Audit Committee Member asked how the Internal Auditors check or review management comments to ascertain whether or not to cover off the findings raised within an audit. The Internal Auditor confirmed that management comments are sense checked, going through a variety of individuals prior to being formally included within the reports, which are then signed off. Evidence of whether recommendations have been implemented would then be sought in follow-up processes.
- 4.18 An Audit Committee Member asked if the scrutiny panel are completing dip tests and if so, are there results for those regardless of a chair being in place. The PCC responded that some of this area is covered within the governance papers submitted for the Accountability and Performance Panel (APP) and requested that if the Internal Auditor has useful documentation, it be shared with the OPCC. The ACO added that the scrutiny panels are taking place and the meeting chair is being rotated. The Audit Committee Chair requested that the papers for APP are shared with the Audit Committee members, and suggested a future discussion around how these two areas of governance could better link together.  
**ACTION – OPCC to provide links to relevant APP documentation regarding Out of Court Disposals.**

Progress Against Annual Plan – Appendix B

- 4.19 The Internal Auditor confirmed that all the 2023/24 audits have been included within the progress against the annual plan document, which included the audits that were brought forward for 2022/23. 14 audits have been brought forward into 2023/24 and for 2024/25, 9 will be carried forward. They confirmed they are not where they need to be but are on the right trajectory to deliver.
- 4.20 An Audit Committee Member asked regarding the outstanding number of audits and with nothing from 2024/25 having been started, could a more proactive approach be taken with audits being scheduled to ensure its deliverability. The Internal Auditor responded that this is dependent on the approval of the Audit Plan but work on having these scheduled is underway. In terms of resources

for the contract, a further three people are being vetted, with another two to follow. An Audit Committee Member followed up with a request to have a more detailed plan at the next meeting, in terms of the date's audits have been scheduled, which would allow the Audit Committee to better hold the Internal Auditor to account.

**ACTION – Internal Auditor to add dates to the audit schedule to produce a more defined audit plan before the September meeting.**

- 4.21 The PCC asked if an explanation could be added to those audits that have been paused. The Internal Auditor responded that they were identified at the start of the year and paused until September to allow a focus on scheduling other audits, helping to alleviate the pressure. The plan is then to bring them back on-line for auditing in the second half of the year.

#### Appendix C – Recommendation Status

- 4.22 The Internal Auditor confirmed that there are 24 overdue recommendations. An Audit Committee Member commented that over these 24, 8 are dated for 30 June 2024, and 1 for the 3 July 2024, so they have only just become overdue.
- 4.23 An Audit Committee Member asked in relation to the 2020/21 Recruitment Audit, is it for the committee to decide if the reason for being overdue is acceptable. The Internal Auditor replied that they complete the initial assessment, and if it has been closed down or is no longer relevant this would be brought to the Audit Committee. The Audit Committee Member asked if the decision gets made via the OPCC or Chief Constable in relation to risk governance and if it is the correct action to support.
- ACTION – Internal Auditor to confirm the process for dealing with overdue audit recommendations, and the role the OPCC and/or Chief Constable plays in this from a risk governance perspective.**
- 4.24 An Audit Committee Member asked what the reason for the extension is to March 2025 for the Absence Management audit. The Internal Auditor answered that the audit will be extended as it is going through the joint negotiation and consultant committee, which is a lengthy process, therefore the extension does not seem unreasonable.
- 4.25 The ACO suggested he take the recommendation tracker within the report and populate it with the justification and reasons outside of the meeting. The Audit Committee and Internal Auditor were in agreement with this approach. The ACO added that if a document is produced for tracking it needs to be fit for purpose, and to identify which overdue recommendations need to be prioritised.
- ACTION – ACO to populate the recommendation tracker with the justifications and reasons for delay and circulate to the Audit Committee once updated.**
- 4.26 An Audit Committee Member suggested the Recommendations Status report could be listed in date order.
- ACTION – Internal Auditor to update the Recommendations Status report to be in date order.**

4.27 An Audit Committee Member asked if they will be receiving any briefings on the Global Audit changes that are coming in 2025. The Internal Auditor responded that they would share anything that is issued around this subject.

b. ANNUAL INTERNAL AUDIT REPORT INCLUDING THE HEAD OF INTERNAL AUDIT OPINION FOR 2023/24 (PAPER AC24/16)

4.28 Paper not received.

c. REVISED INTERNAL AUDIT PLAN 2024/25 (PAPER AC24/17)

4.29 Paper not received.

**5 REPORTS BY SUFFOLK CONSTABULARY**

a. DRAFT ANNUAL GOVERNANCE STATEMENT 2023/24 FOR THE PCC (PAPER AC24/18)

5.1 The CFO presented the draft Annual Governance Statement (AGS) for 2023/24, confirming it is based on prior years formats, and noted that section 5 will be finalised upon receipt of the final Head of Audit Opinion.

5.2 An Audit Committee Member asked that on page 4 of the grading of the Internal Audit Review on the process for Commissioner's Grants be updated once the final audit report had been received. The CFO confirmed the draft would be updated.

**ACTION – CFO to update the Internal Audit Review finding on page 4 of the AGS for 2023/24 following receipt of the final internal audit report.**

5.3 Referring to page 10, an Audit Committee Member asked where the oversight sat from a governance perspective for fraud and whistleblowing. The CFO responded that the policies and process are noted within the report, but the report could have the top-level policy details included within it. The ACO added that there is an anticorruption unit within PSD.

**ACTION - CFO to include top-line policy details for fraud and whistleblowing to page 10 of the AGS for 2023/24.**

5.4 An Audit Committee Member noted that the Risk Management Statement was last updated 3 years ago, asking if an update is due. The CFO confirmed that this will be updated by the Chief Executive, once a substantive is in position.

5.5 An Audit Committee Member asked if the APP meetings have an oversight of budget and efficiency savings, ensuring they are adequate and are put through the right governance processes. The CFO responded that the efficiency proposals have adequate governance and are run through the Outcomes Based Budgeting (OBB). The implementation of these savings is reviewed through APP and monthly budget monitoring reports.

- 5.6 An Audit Committee Member requested that on page 20 of the report, the outcomes and context be added to the review of effectiveness.  
**ACTION – CFO to update the 2023/24 AGS to include outcomes and context to the review of effectiveness.**
- 5.7 An Audit Committee Member asked if it would be possible to mention the types of issue raised within the limited assurance report, and what action has been taken.  
**ACTION – CFO to update the 2023/24 AGS to include the types of issue raised and actions taken with the limited assurance report.**
- 5.8 An Audit Committee Member asked if the OPCC has considered any implication for not having a full external audit opinion and the gaps in the accounts. The CFO responded that this has not been incorporated into the AGS as the full audit option for 2023/24 should be received.  
**ACTION – CFO to review any potential implications for not having a full external audit opinion within the AGS.**
- 5.9 An Audit Committee Member requested if all documents highlighted within the AGS could have working links.  
**ACTION – CFO to check the links for the final version of the AGS.**

a. DRAFT ANNUAL GOVERNANCE STATEMENT 2023/24 FOR THE CC (PAPER AC24/19)

- 5.10 The ACO noted that as per the PCC this report is at draft stage, but the document remains open and is monitored. The ACO confirmed that he would consider the updates made by the committee for the PCC AGS.  
**ACTION – ACO to consider the points made by the Audit Committee for the PCCs AGS in relation to the Chief Constable’s AGS.**

**6 REVIEW OF COMMITTEE ACTIVITIES 2023/24 (PAPER AC24/20)**

- 6.1 The Business Admin invited questions on this report.
- 6.2 An Audit Committee Member asked at point 4.1 of the report could the Induction Training that was received by the new Audit Committee members be referenced.  
**ACTION – Business Admin to update the Committee Activity 2023/24 report to include Induction training.**
- 6.3 An Audit Member requested that point 4.1 be updated to note that the recruitment process for the members of the new Audit Committee was an open and transparent process.  
**ACTION – Business Admin to update the Committee Activity 2023/24 report to include details on the recruitment process being open and transparent.**

**7 ANY OTHER BUSINESS**

7.1 Not other business raised.

The meeting ended at 1155.

## SUMMARY OF ACTIONS

Item	Action	Owner
2.2	The ACO to provide an update to the Audit Committee on the streamlining of the reports process at management level between the Constabulary and the Internal Auditor.	ACO
3.3	The External Auditor to update the Norfolk typo on page 4 of the Annual Auditors Report for 2021/22.	External Auditor
3.6	The External Auditors to update the report with the correct process for the review of the Strategic Risk Registers.	External Auditor
3.6	Audit Committee to consider the review of the Strategic Risk Registers when discussing the Terms of Reference in December 2024.	Audit Committee
3.8	External Auditor to update the report reference to City Councils on page 15 of the report.	External Auditor
3.9	External Auditor to update the conclusion page of the report to reflect the key findings.	External Auditor
3.15	External Auditor to note the delay in publication of the HMICFRS report and the changes already being implemented by the Constabulary to address the recommendations.	External Auditor
3.19	External Auditor to follow up on the impact of collaborated work with areas such as 7 Forces and ERSOU.	External Auditor
4.3	The Internal Auditor to share the Revised Internal Audit Plan 2024/25 with the Audit Committee Members for discussion via email prior to the next meeting in September.	Internal Auditor
4.12	The Internal Auditor noted these comments and will provide further details into the Grievance Reporting audit, in terms of number of cases being dealt with, and the timeframe for cases.	Internal Auditor
4.14	Internal Auditor to provide data context to the audit reports as discussed. For Ill Health Retirement, what is the level of expenditure and how many agreements are in place.	Internal Auditor
4.16	Internal Auditor to review the responses for the Out of Court Disposals tracker for breaches, to ensure they are being completed.	Internal Auditor
4.18	OPCC to provide links to relevant APP documentation regarding Out of Court Disposals.	OPCC
4.20	Internal Auditor to add dates to the audit schedule to produce a more defined audit plan before the September meeting.	Internal Auditor
4.23	Internal Auditor to confirm the process for dealing with overdue audit recommendations, and the role the OPCC and/or Chief Constable plays in this from a risk governance perspective.	Internal Auditor
4.25	ACO to populate the recommendation tracker with the justifications and reasons delay and circulate to the Audit Committee once updated.	ACO
4.26	Internal Auditor to update the Recommendations Status report to be in date order.	Internal Auditor
5.2	CFO to update the internal audit review finding on page 4 of the AGS for 2023/24.	CFO
5.3	CFO to include top-line policy details for fraud and whistleblowing to page 10 of the AGS for 2023/24.	CFO

5.6	CFO to update the 2023/24 AGS to include outcomes and context to the review of effectiveness.	CFO
5.7	CFO to update the 2023/24 AGS to include the types of issue raised and actions taken with the limited assurance report.	CFO
5.8	CFO to review any potential implications for not having a full external audit opinion within the AGS.	CFO
5.9	CFO to check the links for the final version of the AGS.	CFO
5.10	ACO to consider the points made by the Audit Committee for the PCCs AGS in relation to the Chief Constable's AGS.	ACO
6.2	Business Admin to update the Committee Activity 2023/24 report to include induction training.	Business Admin
6.3	Business Admin to update the Committee Activity 2023/24 report to include details on the recruitment process being open to the public and a transparent process.	Business Admin