

AUDIT COMMITTEE

A meeting of the Suffolk Audit Committee was held at Police Headquarters Martlesham, and via Microsoft Teams at 12:30 on Friday 25 July 2025.

PRESENT:

Audit Committee Members

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

Office of the Police and Crime Commissioner

Tim Passmore (Police and Crime Commissioner)
Darren Horsman (Chief Executive)
Colette Batson (Chief Finance Officer)
Kate Boswell (Executive Assistant to the PCC & Chief Executive)

Constabulary

Rachel Kearton (Chief Constable – via teams)
Kenneth Kilpatrick (Assistant Chief Officer)

Present by invitation

Fiona Roe (Director, TIAA – Internal Auditor)
Claire Lavery (Director of Audit, TIAA – Internal Auditor)

Apologies

Debbie Hanson (Partner, Ernst and Young – External Auditor)
Alison Riglar (Manager, Ernst and Young – External Auditor).

PUBLIC AGENDA

1 DECLARATIONS OF INTEREST

- 1.1 The Chair of the Audit Committee welcomed everyone to the meeting, advising that no members of the public were in attendance and no questions have been received in advance of the meeting. He then invited the PCC to say a few words.
- 1.2 The PCC advised that of the outstanding leases previously raised as part of the audit process, there are now only 2 remaining.

- 1.2 The Chair invited any declarations of interest not previously declared, advising for the minutes that he has now been appointed as the Chair of the Out of Court Disposal Scrutiny Panel. No further declarations were received.

2 ACTIONS OF THE AUDIT COMMITTEE MEETING HELD ON 30 MAY 25 AND MATTERS ARISING (PAPER AC25/21)

- 2.1 The Chair reviewed the minutes page-by-page, with an Audit Committee Member noting a typo on page 3, which should read PSAA.

- 2.2 The actions from the meeting were reviewed as follows:

Item	Action	Update
4.2	External Auditor to expand the standard wording relating to the delayed pension liability audit to provide more clarity.	The Chief Finance Officer (CFO) advised that the External Auditor confirmed they have reworded the Annual Audit report to clarify the point raised, which will be re-issued by the end of today.
4.5	External Auditor to work with Officers to reword data breach references for further clarity.	The CFO advised that the External Auditor have held the wording as is, as they are content with this view.
4.9	External Auditor to provide a list of PCC and Chief Constable Committee reports reviewed.	The CFO advised that the External Auditor have provided a list of the panels reviewed.
4.11	External Auditor to check the name of the Strategic Governance Board in the report and amend as necessary.	The CFO advised confirmation has been received from the External Auditor that this reference has been removed from the report
6.2	CFO, PCC and Chief Exec to consider the inclusion of data and cyberattack governance in the AGS.	The CFO advised that this has been discussed, and as the AGS are still at draft stage, and published as a draft, this will not be included presently. This will continue to be reviewed and considered for future reports.
6.5	ACO to consider the inclusion of data and cyberattack governance in future AGS'.	The ACO advised the same response for this action as the CFO gave for action 6.2.
7.3	Internal Auditor to detail all potential risks in the Key Strategic Risk/Objective section of the Executive Summary pages in future SICA reports.	The Internal Auditor advised that this approach would be taken forward for the 2025/26 reports to ensure consistency. An Audit Committee Member asked if this methodology is being used across all clients, or just for the Suffolk Constabulary. The Internal Auditor confirmed just the Constabulary. An Audit Committee Member then asked how will training be covered to ensure just the reports for here contain the agreed information. The Internal Auditor advised that training specific for the accounts would be received by those that worked on it.
7.4	Internal Auditor to consider adding Objectives to the Executive Summary of the SICA reports in future.	The Internal Auditor advised the same response for this action as given for 7.3

7.5	PCC to request progress of the Workforce Planning Strategy in the Workforce Report presented at July's APP meeting and to share with the Audit Committee.	The PCC advised that the Workforce report received to APP has been further discussed at Weekly Conference, and will provide a further verbal update at the next meeting.
7.6	ACO to check Workforce Planning recommendations progress against July timescales and report back to the Audit Committee if necessary.	The ACO advised the recommendations are on track for delivery by the end of July.
7.9	Internal Auditor to include the closed recommendations from page 6 in the recommendation's status and ensure they are included in statistics at the end of the SICA report.	The Internal Auditor advised this has been addressed within the SICA report.
7.10	Internal Auditor to reflect the manual work ongoing to maintain data quality in the progress section of the Overdue Recommendations of the SICA report.	The Internal Auditor advised this will be taken forward, but not yet actioned.
7.11	Internal Auditor to provide a draft Executive Summary page and full Key Financial Controls report, including scope, for review at the July meeting.	The Internal Auditor advised that the draft scope for key financials has been circulated and can be discussed as part of the SICA report.
8.2	Internal Auditor to include implementation rate in future Internal Audit Annual Reports.	The Internal Auditor advised this would be carried forward into the 2025/26 Audit Annual Report.
8.4	Internal Auditor to include the ICT Strategy combined with Project Management audit in the 2024/25 Internal Audit Annual Report.	The Internal Auditor advised this report is still a work in progress but it would be included into the 2025/26 plan
9.2	Internal Auditor to consider bringing the timing of the next Whistle Blowing audit forward.	The Internal Auditor advised this audit is appropriate where currently scheduled, if a change to the schedule is required this will be brought to Audit Committee for their consideration.
9.4	Internal Auditor to make it clear that elements of the Capital Programme would be covered within the scheduled Asset Management audit.	The Internal Auditor advised full scoping documents were produced.
9.6	Audit Committee to discuss the provision of full scoping documents at July's workshop.	An Audit Committee Member advised that this could be discussed within AOB at the workshop.
10.3	CFO to add Devolution as a standing agenda item for Audit Committee Meetings.	The CFO confirmed this has been added to the agenda.

2.3 The minutes of the meeting on 30 May 2025 were agreed as an accurate record and approved by the Audit Committee Chair.

3 SUMMARY OF INTERNAL CONTROLS REPORT (PAPER AC25/22)

- 3.1 The Internal Auditor advised that since this paper was finalised for Audit Committee today, the Complaints audit has also concluded and will be presented at the next meeting October. The Safeguarding audit is at final draft stage and will also come to the next meeting. Overall work is progressing well against the 2025/26 audit plan, and they invited any questions on the progress of audits.
- 3.2 An Audit Committee Member queried the delay with responses received for the Culture and Required Behaviours audit, which had a draft issued on 8 January 25, but did not receive a response until 29 May 25. The Internal Auditor advised that it took longer than expected to schedule time with both HR and PSD to address the recommendation made, but that exit meetings are now in place which has helped to improve delays such as this.
- 3.3 An Audit Committee Member asked what caused the delays with the Retention of Staff audit. The Internal Auditor advised that this audit had to go to the People Committee for consideration, as they had to review the recommendations received prior to accepting them.
- 3.4 An Audit Committee Member proposed that a narrative be added to the SICA report where audits have been delayed explaining why.
ACTION – Internal Auditor to add an explanation to the SICA report where audits have been delayed.

Culture and Required Behaviour

- 3.5 An Audit Committee member asked for clarification with regards to the reasonable assurance received for this audit compared to the wording within the recommendation. The Internal Auditor responded that reporting is in place, but it is not clear where else it is being reported. The PCC requested that as part of the role of holding the Constabulary to account, could comments be added stating further information could be accessed via a supporting document, and provide a link to it. The Internal Auditors advised that they are working on how to provide more detail, which would be somewhere between the summary and full report.
- 3.6 An Audit Committee Member asked for clarification on the scope of this audit, from the summary it is not clear if this was a high-level design review, or looking at the controls identified to see if they are operating effectively. The Internal Auditor responded that it was key directive testing against a selection of departments to establish where the culture was felt and how embedded it was. Again, the full audit report contains the details, and this SICA report is a high-level summary.

Retention of Staff

- 3.7 PCC commented that the result of this audit receiving a grading of “Limited Assurance” is a concern, adding that this is an urgent issue that needs to be addressed in order to maintain police officer numbers at 1425, a target set by the government, to ensure we are not penalised. He then asked what percentage of people are leaving the organisation, and what is the reason why. The summary

report does not answer these questions. The Internal Auditor responded that a further update would be provided at the next meeting, as the recommendations within this audit are due at the end of September. The ACO added that if this date has been agreed by the Internal Auditors and Management then this is the date that will be worked towards.

- 3.8 An Audit Committee Member asked what the materiality of the limited assurance was for this audit, what is the figure of staff turnover within Suffolk Police, how many leave within 2 years of joining, are staff leaving in droves which is causing a huge problem, or is there good retention. The Internal Auditor advised that the retention related to staff more than officers but would need to provide further details to answer these questions outside of the meeting.

ACTION – Internal Auditor to provide figures on the staff retention order, to address the following question: what is the figure of staff turnover within Suffolk Police, how many leave within 2 years of joining, are staff leaving in droves which is causing a huge problem, or is there good retention

- 3.9 An Audit Committee Member commented that within the Management Comments timescale, “ongoing business as usual” is not a scale that can be measured by the Audit Committee, asking when will this recommendation be implemented. The Internal Auditor advised they would go back to management to add a timescale into this recommendation.

ACTION – Internal Auditor to add a timescale to recommendation 4 of the Retention of Staff audit.

- 3.10 The PCC asked if the strategy would include the implementation plan. The Internal Auditor advised that the strategy won’t sign off the recommendation alone, as the implementation will have to be tracked over 6-12 months to see the progress. During this time the action will remain open. The ACO added that the strategy and implementation plan is being considered by the People Board. An Audit Committee Member asked who is on the People Board. The ACO advised it is led by the Deputy Chief Constable, and has representatives from areas across the business,

ACTION – Internal Auditor to update the action wording to include implementation plan and the time scale this will be monitored across.

Fleet Management Strategy

- 3.11 The Internal Auditor advised this audit received reasonable assurance and invited questions.
- 3.12 The PCC expressed his concerns when it comes to electrification of the fleet, adding that there are issues with where the budget will come from to cover this change, and no additional funding is being provided from government to support with this. The report within the public domain has been written in a way that says “this is what is happening” when it has not yet been decided.
- 3.13 An Audit Committee Member asked if the Fleet Management Strategy, which concentrates on decarbonisation, is on the risk register, and if there is anything further within the strategy other than the decarbonisation work. The Internal Auditor advised that the focus of the scope of this audit was sustainability. The ACO added that at present the Constabulary does not have an emissions targets to achieve, but we will hit a date where we can no longer purchase petrol and diesel vehicles, and when manufacturers will no longer be selling them. Electric vehicle prices are reducing but not to the point of being equal with petrol/diesel, and currently there is no additional funding from the

government to support with this government policy change. An Audit Committee Member added that as they only received the summary document, the scope of what has been audited as per the original brief needs to be included.

ACTION – Internal Auditor to ensure the summary reports includes clear instructions on what the scope of the audit.

- 3.14 An Audit Committee Member raised how is an audit of Reasonable Assurance possible based on the answer as provided by the ACO on electrification and a fundamental lack of funding to support this change in infrastructure across Suffolk. The Internal Auditor responded that the audit shows that the Constabulary have taken reasonable action based on what is within their control and have not been given a grade of limited assurance, which would be based solely on the lack of government funding.
- 3.15 An Audit Committee Member asked if the date of December 2025 is to ensure that the plan is in place by then. The Internal Auditor confirmed this was correct.
- 3.16 An Audit Committee Member asked if Value for Money (VFM) was considered within this audit. The Internal Auditor responded that VFM is covered overall within Operational Effectiveness, rather than being made as specific point within each report.

Contract Business Continuity

- 3.17 The Internal Audit advised that this audit had received reasonable assurance.
- 3.18 An Audit Committee Member asked how many locally managed contracts we have across Suffolk, and if the supplier were to fail how many would be mission critical. The ACO responded that there are local contracts within the ERP portal, which forms a Purchase Order with supplier, and estimated that over the £60K threshold there is approximately 25 to 30 contracts. He advised that mission critical contracts would be those with a far higher value than £60K and therefore managed by 7 Force Commercial Services.
- 3.19 An Audit Committee Member asked if the recommendation to ensure that business continuity arrangements have been verified for contracts not procured by 7 Force Commercial, are adding unnecessary bureaucracy. The Internal Auditor replied that issues have been found with contracts even at a low level and that to have a business continuity arrangement in place would be a benefit. An Audit Committee member followed up by noting that contracts above £60K are different, and this recommendation seems excessive. The Internal Auditor responded that this is about ensuring appropriate arrangements are in place with anyone you enter into a contract with. The ACO added that there is a Senior Business Partner who deals with contracts under £60K, and he would speak to them for further clarity around continuity arrangements, and if there are any training and support requirements.

ACTION – ACO to speak with the Senior Business Partner who manages contracts under £60K, to check the continuity arrangements, and if there are any training and support requirements.

- 3.20 An Audit Committee Member raised that as a general point for the SICA report, the same comments as to the overall standards of the reports has been made over the past 5 to 6 meetings, and the

request for changes moving forward have not been seen. The Internal Auditor responded that they still need to tweak the written content within in the original written document, as the summary report is generated from this. They suggesting have a private meeting with the Audit Committee Members to see if the changes to the reports will meet their expectations. An Audit Committee Member requested internal audit to supply a separate documents if the full information did not fit into the templated box size.

Appendix B: Progress against Annual Plan

- 3.21 The Internal Auditor advised that there have been some tweaks to the requirements for the cyber security audit, which is currently progressing, to ensure it aligns with the national police framework. Overall, the 2025/26 plan is progressing well.
- 3.22 An Audit Committee Member asked that with 7 audits due to be delivered and reported on at the next meeting, but with the comments noted on delays, how confident are you that we will have them at the next meeting. The Internal Auditor responded that from their perspective the resources are in place to deliver this, but there could be potential delays within the Constabulary due to the summer holiday period. The ACO added that he believes the Constabulary can meet the timescales for these audits and would like to think that we do have the resources available.
- 3.23 The CEO asked at what point are the audit scopes approved. The Internal Auditor advised that working with the PMO a starting date is agreed, then 4-weeks prior to the start date a meeting takes place with the team to confirm the audit will be going ahead, and during this meeting the formal scope of the audit is agreed.
- 3.24 The CEO asked that when the Communications Strategy Audit is scoped, that the OPCC is included within the meeting and discussion. The Internal Auditor confirmed that the Head of Communications and Engagement within Suffolk OPCC has been included.

Appendix C: Recommendations Status as at the 30 June 2025

- 3.25 An Audit Committee Member requested an update on the overdue recommendation for the 2023/24 Data Quality Audit. The ACO advised that this relates to software and legacy data, and there has been a project looking at options to run a different application. The management comments state that the project is on hold, but it has been proposed that this is moved to IT and for a developer to be assigned to manage this, and for a longer-term solution to be implemented.
- 3.26 An Audit Committee Member asked how long this action will remain open. The ACO suggested that there should be a revised due date and suggested providing interim updates to the Audit Committee at future meeting. The Internal Auditor added that the Data Quality Audit starting on 17 September 25, will be considered this as part of this audit.

4 ANNUAL INTERNAL AUDIT REPORT 2024/25 (PAPER AC25/23)

4.1 The Internal Audit advised that a couple of audits have been moved to the 25/26 plan, inviting questions.

4.2 An Audit Committee Member flagged that on page 1, the terminology used makes it sound like the Audit Committee Members approves changes go the plan. The Internal Auditor noted this comment and advised they would reword this accordingly.

ACTION – Internal Auditor to reword the terminology used on page 1 of the report in reference to approval of changes within the plan.

5 REVIEW OF COMMITTEE ACTIVITIES 2024/25 (PAPER AC25/24)

5.1 The Business Admin invited any questions, comments, or requests for changes within the report.

5.2 An Audit Committee Member asked if the Risk Management Arrangements as referenced at point 2.5 of the report, were also discussed at the January 2025 workshop. The CFO confirmed this was accurate and should be added to the report.

ACTION – Business Admin to update the report at point 2.5 to include Risk Management Arrangements being discussed at the January 2025 workshop.

6 TREASURY OUTTURN 2024/25 REPORT (PAPER AC25/25)

6.1 The Audit Committee Chair advised that the role of the Audit Committee is to note this report.

6.2 The CFO advised this is the end of year review and that at no point during the year did the PCC invest with borrowers outside of the strategy rating criteria or did lending exceed the specified counterparty limits without CFO approval. The Operational Boundary table is slightly higher in the Outturn than the Strategy, however this is due to calculation for the Right of Use Assets which was new this year. In terms of day-to-day operation, we are well within our limits.

6.2 An Audit Committee Member queried why there is such a significant variance of £7.8M for Capital Expenditure Outturn. The CFO responded that there were some significant proposed projects at the start of the year which did not go ahead in year, but when the treasury activities are planned at the start of the year it has to take into account any potential capital projects.

6.3 An Audit Committee Member noted with Investments and Returns, the average return seems to beat the SONIA rate, asking if this within the strategy to target this. The CFO advised that it is not within the strategy, but it is a good indicator to use for measurement.

6.4 An Audit Committee Member suggested the limit for investments could be increased beyond to £10M. The PCC agreed to look at this.

ACTION – PCC to consider increasing the investment limit to above £10M.

7 DEVOLUTION

- 7.1 The PCC provided a verbal update on devolution, commenting that the date for the combined Norfolk and Suffolk Mayoral election will take place on Thursday 7 May 2025. However, the legislation required for this to go ahead is still has to be approved. The role of the PCC will be abolished but a date for this has yet to be confirmed, and it will be up to the mayor to decide when they take over PCC powers. The Home Office had advised there are no plans to merge forces. There will be implications for these changes, once the mayor takes over the PCC powers, there will then be a deputy mayor for each area to oversee policing governance. Further clarity should be received from the government in the autumn as to what form of unitary government that will exist within Suffolk and Norfolk
- 7.2 The CFO added that on the 10 July 2025 the draft devolution bill was brought into parliament, and the draft legislation confirmed that where a mayoral authority spanned 2 geographical areas it would allow the mayor to assume PCC responsibilities, but it doesn't state a time frame. All other areas listed for these changes are for single counties. Within the bill, part 4 has implications for local audit provision, proposing a Local Audit Office (LAO), which would be responsible for appointing auditors for local authorities, or creating their own team to deliver audits.
- 7.3 The PCC added that the next reading of the bill will occur in September/October 2025, followed by the committee stage, then to the House of Lords, before receiving final ascent in February/March 2026. There is a risk that that timeframes are too tight for this to all happen, but we need to work as though it is.

ACTION – Devolution to be added to the next Audit Committee agenda.

8 ANY OTHER BUSINESS

- 8.1 No further items were raised.

This part of the meeting closed at 14:12

SUMMARY OF ACTIONS

Item	Action	Owner
3.4 SICA	Internal Auditor to add an explanation to the SICA report where audits have been delayed.	Internal Auditor
3.8 SICA	Internal Auditor to provide figures on the staff retention order, to address the following question: what is the figure of staff turnover within Suffolk Police, how many leave within 2 years of joining, are staff leaving in droves which is causing a huge problem, or is there good retention	Internal Auditor
3.9 SICA	Internal Auditor to add a timescale to recommendation 4 of the Retention of Staff audit.	Internal Auditor

3.10 SICA	Internal Auditor to update the action wording to include implementation and the time scale this will be monitored across.	Internal Auditor
3.13 SICA	Internal Auditor to ensure the summary reports includes clear instructions on the scope of the audit.	Internal Auditor
3.19 SICA	ACO to speak with the Senior Business Partner who manages contracts under £60K, to check the continuity arrangements, and if there are any training and support requirements.	Internal Auditor
4.2 Internal Audit Annual Report	Internal Auditor to reword the terminology used on page 1 of the report in reference to approval of changes within the plan.	Internal Auditor
5.2 Review of Committee Activity 2024/25	Business Admin to update the report at point 2.5 to include Risk Management Arrangements being discussed at the January 2025 workshop.	Business Admin
6.4 Annual Treasury Outturn Report 2024/25	PCC to consider increasing the investment limit to above £10M.	PCC
7.3 Devolution	Devolution to be added to the next Audit Committee agenda.	Business Admin