



**To:** Joint Audit Committee  
**From:** Supt James Sutherland, Head of Organisational Improvement Centre  
**Date:** 27 July 2023

## **Audit Recommendations – Non-Financial Business Areas – Progress Report**

### **1. Purpose**

1.1 The purpose of this paper is to update the Joint Audit Committee on progress against outstanding non-financial audit recommendations for the Constabulary.

### **2. Recommendation**

2.1 The Committee is asked to note the contents of the report.

### **3. Background**

3.1 Monitoring of the recommendations from internal and external non-financial audit reports is undertaken by the Organisational Improvement Centre (OIC). This is done via an action plan held by OIC.

3.2 Recommendations are prioritised into high, medium, or low importance by the auditors. These are then assessed by the Constabulary and strategic owners identified to progress each one.

3.3 Actions are recorded on the non-financial audit highlight report, to provide an overview of audits completed, owners, assurance, and actions. This is included as Appendix 1 and will enable the Joint Audit Committee to see clearly how many actions have been raised from each audit, the severities, the numbers

outstanding and completed, as well as the severity and number of actions outstanding past their due date.

- 3.4 Governance of the progress against RSM audits is through the monthly Force Executive Board and the bi-monthly Business Assurance Meeting.

#### **4. Recent Audit Reports**

- 4.1. Three final audit reports and one draft audit report have been received since the report for the last Joint Audit Committee meeting on 28<sup>th</sup> April 2023 was prepared. One 2022-23 draft/final report is still awaited (ICT Cyber Risk Assessment – Herts led).
- 4.2 The Victims Code of Practice (VCoP) draft report was received in late April (after preparation of the April report for Joint Audit Committee) and following further discussions, the final report was published on 6<sup>th</sup> June. There are two Medium and four Low actions, of which one Medium and three Low have been completed. The remaining two actions have agreed target dates of 31<sup>st</sup> March 2024, as the nature of the actions require the passage of time to evidence compliance with the actions.
- 4.3 The Cambs-led BCH HR Transactions draft audit report was received on 5<sup>th</sup> July and agreed with the final report being issued on 6<sup>th</sup> July. There were three actions, two Medium and one Low. The two Medium actions have been completed and the Low action has a target date of the end of November, as this involves a review of all HR policies, procedures and guidance documents.
- 4.4 The Cambs-led BCH Corporate Review – BCH Governance draft audit report was received on 6<sup>th</sup> July. There are six actions, one High and five Medium, of which one Medium has been completed. Although ‘Cambs-led’, this audit was conducted with BCH DMO (Delivery Management Office). The target date on one outstanding action is being queried as it is either incorrect or the action was completed prior to the issue of the report. Accordingly, this action is being reported here as being outstanding within target date. All other actions are well within target dates of December 2023, March 2024 or beyond. As this was an Advisory audit, no assurance level has been provided.

- 4.5 The Herts-led Police Education Qualifications Framework (PEQF) draft audit report was received by Herts in April and following review and discussion, the revised draft audit report was published on 15<sup>th</sup> June, followed by the final report on 22<sup>nd</sup> June. There are four actions: two Medium and two Low, with Reasonable Assurance provided. HR agreed quick turnaround times on the actions, and all have been completed.
- 4.6 The 2023-24 internal audit plan has been firmed up and the non-financial audit dates are included in the 'Draft/Final' column of Appendix 1. The date that audit scopes were received is also included in this column, where relevant. Scrolling down the spreadsheet will lead to the 2022-23 details.
- 4.7 As referenced in Appendix 1 to this report, there are no outstanding high, medium, or low priority actions, outside their due date, which are not currently either part of a planned audit or internal review.

## 5. Current Status

- 5.1 The latest review of all outstanding internal non-financial audit actions was completed by OIC in June and presented to the Force Executive Board (FEB) on 3<sup>rd</sup> July, and to the Business Assurance Meeting (BAM) on 4<sup>th</sup> July 2023. Following subsequent reviews, these will be presented monthly to FEB and bi-monthly to BAM. Reviews are also undertaken as audit reports are received.
- 5.2 New actions arising out of recent audits have been recorded and the status of outstanding actions updated. A copy of the non-financial audit highlight report is included as Appendix 1.

## BIBLIOGRAPHY

<b>Source Documents</b>	
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