

Joint Audit Committee

30 July 2024

Responsible Officer:	Impact on Business:		Risk Register Reference & RAG
Jon Lee, CFO and Director of Resources	High		
	Medium	X	
	Low		
Lead Manager:	Report Type:		
Please see audit recommendations in the report	Governance	X	
	Strategic		
	Operational		
Previous papers to Committee:			

Report summary	<p>To update members on progress in addressing audit recommendations (high or medium) in the financial business areas.</p> <p>The recommendations may arise from external audit, internal audit, or Her Majesty Inspectorate of Constabularies (HMIC)</p>			
Related Police and Crime Plan objective	Governance			
Action (tick one box only)	Information <input checked="" type="checkbox"/>	Assurance <input type="checkbox"/>	Approval <input type="checkbox"/>	Decision <input type="checkbox"/>
Recommendation	The Committee is asked to comment on and note the report			

FINANCE AUDIT RECOMMENDATIONS – PROGRESS REPORT

1. Purpose

1.1 This report provides details of progress in addressing audit recommendations (high or medium) in the financial business areas.

The recommendations may arise from external audit, internal audit, or His Majesty's Inspectorate of Constabularies (HMIC)

2. Background

2.1 Monitoring of the recommendations from financial audit reports is undertaken by the Chief Finance Officer. Management responses are agreed with the Auditor and then monitored to ensure that they are dealt with within the timescales.

2.2 Financial activities are subject to a great deal of audit scrutiny during the year. The progressing of financial recommendations is critical to ensuring that the finance function operates effectively and because the external auditor relies on the internal audit work in the context of the final accounts audit.

2.3 Recommendations are prioritised into high, medium, or low importance by the auditor. To indicate the extent that actions are on target for completion, each recommendation is colour coded (Red/Amber/Green) according to the following definitions:

- Red – recommendation posing significant risk to the Constabulary
- Amber – progress with implementation slipped/over budget/over timescale. After 6 months at Amber with no discernible progress the recommendation is declared Red,
- Green – on going – action in progress in line with anticipated timescale.
- Green – complete – actions fully completed and implemented
- Blue – not agree and / or unable to pursue with reasons given i.e. unrealistic, impractical, too costly or out of date.

3. Current Status

3.1 The 7 Force Commercial Services - Procurement final audit report was received 28th June 2024 and confirms reasonable assurance and confirmation that the action highlighted for Cambridgeshire has been fully implemented.

The Force (Cambridgeshire) will remind all staff of the requirement to ensure that all quotes obtained for procurement under £60k are attached to FPM.

Cambridgeshire will review its £6k to £60k purchases to ensure that where suppliers are routinely used one of the following is applied:

- *Three quotes from separate suppliers are in place for each order and attached to FPM.*
- *An STA is in place for each order.*
- *A contract is in put in place to help provide value for money for the Force.*

There are 7 actions still ongoing with 3 of these being shown as amber as they have gone over the initial agreed deadline, but all are in progress and updates provided. These are two around Fraud and one around the General Ledger. The remaining actions are green and currently in progress.

4. Recommendation

- 4.1 The Committee is recommended to note the report.