



**To:** Joint Audit Committee  
**From:** Supt James Sutherland, Head of Organisational Improvement Centre  
**Date:** 30 July 2024

## **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.

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

4.1. Two final non-financial audit reports and one draft report have been published since the progress report for the Joint Audit Committee meeting on 23<sup>rd</sup> April 2024 was prepared. No other draft reports have been received, where the final report has not subsequently been published. One further final report is also reported below.

4.2 The 2023-24 Cambs Follow-up final audit report was published on 17<sup>th</sup> June 2024 indicating three Medium actions, all related to BCH collaborated audits, with Reasonable Assurance concluded.

4.3 The Cambs-led 2023-24 7F Procurement (for BCH) final audit report was published on 2<sup>nd</sup> July with four Medium severity actions and seven Low severity actions. Of these 11 actions, none are owned by Cambs or Herts, one Medium relates only to and is owned by Beds, and the remaining 10 are owned by 7F Commercial Services. Reasonable Assurance was concluded.

4.4 The 2024-25 Governance draft audit report was published on 17<sup>th</sup> June with five actions in all, of which one is Medium and four are Low, and Reasonable Assurance concluded. The draft report remains under Constabulary review, but it is anticipated that it will be accepted and work on the actions has already commenced.

4.5 The Herts-led 2023-24 Firearms Licencing final audit report was published on 29<sup>th</sup> February with two Low actions which had already been completed when the report was published. Substantial Assurance was concluded. This already completed audit was previously overlooked, for which the author apologises.

4.6 2024-25 audits are listed in Appendix 1. Amendments to the 2023-24 internal audit plan and timetable are included in Appendix 1. Future start dates and scope received dates are provided in the 'Draft/Final' column, where relevant. Scrolling down the spreadsheet will lead to the 2022-23 details.

4.7 There are no 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 during July for presentation to Joint Audit Committee (JAC) on 30<sup>th</sup> July and Force Executive Board (FEB) on 5<sup>th</sup> August. The previous review was undertaken during June and presented to FEB on 1<sup>st</sup> July.

Following subsequent reviews, these will be presented monthly to FEB and quarterly to JAC. 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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