



To: Joint Audit Committee
From: Supt James Sutherland, Head of Organisational Improvement Centre
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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. Four final non-financial audit reports have been published since the progress report for the Joint Audit Committee meeting on 30th July 2024 was prepared. No draft reports have been received, where the final report has not subsequently been published.

4.2 The 2023-24 BCH Follow Up - Cyber Risk Assessment (CRA) (Herts-led) final audit report was published on 8th August 2024, following receipt of the draft report from Herts on 1st August. The report indicates two Medium actions, and three Low actions, of which one Medium and two Low actions have been completed. Good progress was concluded. The remaining Low action is now showing as overdue as Herts have not yet agreed to extend the target completion date from end of September 2024, although the update provided suggests that longer will be required.

4.3 The 2024-25 Governance final audit report was published on 30th July with five actions in all, of which one is Medium and four are Low, and Reasonable Assurance concluded. The Medium action and one Low action have been completed and the remaining three Low actions are progressing within target.

4.4 The 2024-25 Medium-Term Financial Strategy (MTFS) final audit report was published on 28th August following the draft report on 30th July. One Low action was raised which is progressing within target. Substantial Assurance was concluded.

4.5 The Camb/JST-led 2024-25 Collaboration - BCH Planning Process and Accounting Support final audit report was published on 11th September, following the draft report on 17th July. Partial Assurance was concluded for Planning Process, for which one High and two Medium actions were raised. Substantial Assurance was concluded for Accounting Support with one Low action raised. All four actions are progressing within target.

- 4.6 2024-25 audits are listed in Appendix 1. Amendments to the 2025-25 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 2023-24 and 2022-23 details.
- 4.7 The 2023-24 Transport Consortium (CTC) (Beds-led) audit is showing two Medium actions overdue, as reported in Appendix 1. Beds have not yet agreed to extend the target completion dates from end of September 2024, although the updates provided indicate that longer is required for implementation and monitoring. The 2023-24 Follow Up - Cyber Risk Assessment (CRA) (Herts led) audit is showing one Low action overdue, as reported in S4.2 above and in Appendix 1. Herts have not yet agreed to extend the target completion date from end of September 2024, although the update provided suggests that longer will be required. No Cambs or Cambs-led audits are reporting overdue actions. All actions from 2021-22 and earlier have been completed.

5. Current Status

- 5.1 The latest review of all outstanding internal non-financial audit actions was completed by OIC during October for presentation to Force Executive Board (FEB) on 4th November and Joint Audit Committee (JAC) on 5th November. The previous review undertaken during September was presented to FEB on 7th October. Following reviews, reports will be presented monthly to FEB and quarterly to JAC. Reviews are also undertaken as audit reports are received.
- 5.2 New actions have been recorded and the status of outstanding actions updated. The non-financial audit highlight report is included as Appendix 1.

BIBLIOGRAPHY

Source Documents	
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