

## Joint Audit Committee

1 May 2025

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:			

<b>Report summary</b>	<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>			
<b>Related Police and Crime Plan objective</b>	Governance			
<b>Action</b> (tick one box only)	Information <input checked="" type="checkbox"/>	Assurance <input type="checkbox"/>	Approval <input type="checkbox"/>	Decision <input type="checkbox"/>
<b>Recommendation</b>	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 Payroll and Expenses audit report is currently in draft and relevant action points will be included when this has been finalised.

3.2 The only outstanding action relates to; MTFs (introducing a lessons learnt assessment to inform future amendments).

3.3 There are a further 20 actions which are recorded as green/green complete for information.

3.4 The follow up on the 2023/24 audits was carried out in March. The management actions for Cash, Bank and Treasury have been reviewed and

signed off as complete. The management action relating to regular reviews of guidance including dates of subsequent reviews in Capital Accounting and Fixed Assets have been recorded as 'partly though not yet fully implemented'. All other management actions have been signed off as complete.

#### **4. Recommendation**

- 4.1 The Committee is recommended to note the report.