



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. One draft and one final non-financial audit reports have been received by Cambridgeshire Constabulary since the progress report for the Joint Audit Committee meeting on 4th February 2025 was prepared.

4.2 Cambs Follow-up: The draft audit report was issued on 16th April 2025, concluding Reasonable Progress, and of the 26 actions reviewed, (covering three Cambs audits and one BCH), 17 were confirmed as fully implemented and nine as partially implemented. There are two Medium and seven Low actions in the follow-up, of which one Medium and three Low have now been completed.

4.3 BCH Innovation Framework (Herts-led): The final audit report was issued on 17th February 2025, concluding Minimal Assurance with three High actions and seven Medium actions, which remain outstanding. One High and one Medium action were given target deadline dates of 28th February and are now showing as overdue, as reported in Appendix 1. Updates have been sought.

4.4 The Herts-led 2023-24 Follow Up - Cyber Risk Assessment (CRA) audit still shows one Low action overdue, as reported in Appendix 1. Herts held discussions with ICT regarding the work required but have still not agreed to extend the target completion date from 30th September 2024, although prior to that date, it was known that ICT support would be required to implement the change.

4.5 No other audits are reporting overdue actions. All actions from 2021-22 and earlier have been completed.

4.6 2024-25 audits are listed in Appendix 1. Amendments to the 2024-25 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.

5. Current Status

- 5.1 The latest review of all outstanding internal non-financial audit actions was completed by OIC during April for presentation to Force Executive Board (FEB) on 12th May and Joint Audit Committee (JAC) on 1st May. Monthly reviews will continue, and reports will be presented monthly to FEB and quarterly to JAC. Reviews are also undertaken as audit reports and updates 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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Contact Officer	Les McCracken Risk and Non-financial Internal Audit Controller Organisational Improvement Centre Cambridgeshire Constabulary.
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