



To: Joint Audit Committee
From: Supt James Sutherland, Head of Organisational Improvement Centre
Date: 27 October 2025

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.
- 1.2 Financial audits from 2025-26 are listed in Appendix 1 but are reported separately by Finance.

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 non-financial audit reports is undertaken by the Organisational Improvement Centre (OIC). This is done via an action plan held by OIC. Monitoring of financial audit reports is undertaken by Finance.
- 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 internal 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. No draft or final non-financial audit reports have been received by Cambridgeshire Constabulary since the progress report for the Joint Audit Committee meeting on 31st July 2025 was prepared.
- 4.2 Two financial audits have been received and are reported separately by Finance. These are 2025-26 Payment & Creditors and 2025-26 General Ledger and are listed in Appendix 1 in accordance with S 1.2 above.
- 4.3 No audits are reporting overdue actions.
- 4.4 2025-26 audits are listed in Appendix 1. Please scroll down for the 2024-25, 2023-24 and 2022-23 entries. All earlier audit actions are complete.

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 3rd November and Joint Audit Committee (JAC) on 27th October. Regular reviews will continue at least monthly, with reports 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 internal audit highlight report is included as Appendix 1.

BIBLIOGRAPHY

Source Documents	
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Contact Officer	Les McCracken Risk and Internal Audit Controller Organisational Improvement Centre Cambridgeshire Constabulary.
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