



To: Joint Audit Committee
From: Supt James Sutherland, Head of Organisational Improvement Centre
Date: 31 July 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.

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. Three final non-financial audit reports have been received by Cambridgeshire Constabulary since the progress report for the Joint Audit Committee meeting on 1st May 2025 was prepared. No draft reports have been received where the final audit report has not followed.

4.2 Cambs Follow-up: Following the issue of the draft audit report on 16th April 2025, and further consideration, the final report was issued on 25th April 2025. Reasonable Progress was concluded. The final report recommended the reduced number of one Medium (draft two) and five Low (draft seven) actions as some actions had been completed in the interim. Two of the remaining Low actions have subsequently been completed, leaving one Medium and three Low actions progressing.

4.3 Cambs-led 2024-25 BCH Learning Needs Analysis and Accreditation final audit report was issued on 22nd May 2025 with two Medium actions and two Low actions which are progressing, and Reasonable Assurance.

4.4 Beds-led 2024-25 BCH Corporate Review – Value for Money – Projects final audit report was issued on 28th May 2025. with no actions and Substantial Assurance.

4.5 No audits are reporting overdue actions.

The Herts-led 2023-24 Follow Up - Cyber Risk Assessment (CRA) audit which was previously showing an overdue action has now been completed.

The Herts-led 2024-25 BCH Innovation Framework was previously showing two overdue actions but following a quick turnaround, nine of the 10 actions have been completed (three High, six Medium), leaving one Medium action outstanding within target deadline.

All actions from 2021-22 and earlier have been completed.

4.6 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 July for presentation to Force Executive Board (FEB) on 4th August and Joint Audit Committee (JAC) on 31st July. Monthly reviews will continue, 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 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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