



**To:** Joint Audit Committee  
**From:** Supt Dave Taylor, Head of Organisational Improvement Centre  
**Date:** 04 February 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. 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 5<sup>th</sup> November 2024 was prepared.

The Herts-led Innovation Framework draft report was published to Hertfordshire Constabulary on 6<sup>th</sup> December 2024 and remains under review in Herts. A copy has been requested, but Herts practice is to await the final report before sharing.

4.2 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.

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

The 2023-24 Transport Consortium (CTC) (Beds-led) audit was showing two Medium actions overdue, when reported to Joint Audit Committee on 5<sup>th</sup> November. Both these actions were completed later in November, leaving only one outstanding Medium action which remains within target date.

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 January for presentation to Force Executive Board (FEB) on 3<sup>rd</sup> February and Joint Audit Committee (JAC) on 4<sup>th</sup> February. 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

<b>Source Documents</b>	
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<b>Contact Officer</b>	Les McCracken Risk and Non-financial Internal Audit Controller Organisational Improvement Centre Cambridgeshire Constabulary.
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