



To: Joint Audit Committee
From: Supt James Sutherland, Head of Organisational Improvement Centre
Date: 25th February 2026

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. One final non-financial audit report has been issued since the progress report for the Joint Audit Committee meeting on 27th October 2025 was prepared - the 2025-26 Cambs Fleet internal audit. The amended draft report was issued on 13th February 2026, followed by the final report on 16th February 2026. This concluded Reasonable Assurance with two Medium actions and one Low action, as detailed in Appendix 1.
- 4.2 One draft financial audit report has been received in the reporting period – 2025-26 BCH Fraud Controls (led by Cambs) draft audit report was issued on 11th February 2026. This is reported separately by Finance and is listed in Appendix 1 in accordance with S 1.2 above. It is however worthy of separate note that the two High actions related to Beds and Herts only and the equivalent Cambs actions were both Medium. Assurance has not been stated.
- 4.3 The Herts-led 2024-25 BCH Innovation Framework audit is reported here with one outstanding action, which is planned to be finalised during April 2026. A request from the auditors for further evidence on several of the closed actions has been addressed by ICT and it is anticipated that the evidence for the final two will be provided to RSM by the end of February.
- 4.4 No audits are reporting overdue actions.
- 4.5 2025-26 audits are listed in Appendix 1. Please scroll down for the 2024-25, 2023-24 and 2022-23 entries. 2022-23 and 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 February for presentation to Joint Audit Committee (JAC) on 25th February and Force Executive Board (FEB) on 2nd March 2026. 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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