To: Joint Audit Committee

From: Neil Stacey, Head of Organisational Improvement Centre

Date: 31st July 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 included in section 4 of this report and Appendix 1 but are reported in detail separately by Finance.

2. Recommendation

2.1 The Committee is asked to note the contents of the report.

3. Overview of report

3.1 Section 4 of this report details the internal audit reports which have been received since the last report to Joint Audit Committee, along with any overdue recommendations.

3.2 Section 5 outlines process and latest reviews.

4. Recent Audit Reports

4.1. Four non-financial final audit reports, two financial final audit reports, and one non-financial draft audit report have been issued since the progress report for the Joint Audit Committee meeting on 25th February 2026. These are reported below.

4.2 The Cambs 2025-26 Follow-up draft report was issued on 11th May followed by the final report on 12th May 2026. This concluded Good Progress and that 33 actions reviewed had been completed. No new actions were raised.

4.3 The Cambs 2025-26 Risk Management draft report was issued on 20th April followed by the final report on 18th May 2026. This concluded Reasonable Assurance for OPCC and for the Constabulary. There are three Medium actions, of which one relates to OPCC and two to the Constabulary, and seven Low actions of which three relate to the OPCC and four to the Constabulary. Appendix 1 includes only the Constabulary actions.

4.4 The Beds-led 2025-26 ERSOU (Financial Management) draft report was issued on 5th March followed by the final report on 13th March 2026 and concluded Substantial Assurance with four Low actions. This is reported in the Finance audit update.

4.5 The Cambs-led 2025-26 BCH Failure to Prevent Fraud Review draft audit report was issued on 11th February, followed by the final report on 25th March 2026. Although it lists 11 actions of which two are High, seven are Medium, and two are Low, it is worth noting that both High actions and one Medium action related to Beds and Herts only (with Cambs having two equivalent Medium actions and one Low). Assurance is not stated as it was an advisory audit; had it been, the expected assurance for Cambs only would have been Reasonable. This audit is reported in the Finance audit update.

4.6 The Herts-led BCH Cyber Security draft audit report was issued on 15th May 2026, followed by the final report on 15th June. Partial Assurance was concluded and 18 actions listed, of which two are High, 15 are Medium, and one is Low.

4.7 The Herts-led BCH Business Continuity draft audit report was issued on 28th May 2026, followed by the final report on 13th July, concluding Partial Assurance with six Medium actions.

4.8 The Beds-led BCH Corporate Review draft audit report was issued on 12th June 2026 with six actions, of which one is High, four are Medium, and one is

Low. This was an advisory audit, so no assurance level is provided. The draft report remains under review.

4.9 No audits are reporting overdue recommendations.

4.8 2026-27 audits are listed in Appendix 1. Please scroll down for the 2025-26, and 2024-25 entries. 2023-24 and earlier audits are also listed but all actions are complete.

5. Current Status

5.1 The latest review of all outstanding internal audit actions was completed by OIC and Finance during July for presentation to Joint Audit Committee (JAC) on 31st July and Force Executive Board (FEB) on 10th August 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	RSM Internal audit reports and progress report Constabulary Internal Audit Highlight Report

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