Audit Committee Agenda

Meeting date: Tuesday 14th October 2025 at 2pm.

Meeting location: Office of the Police and Crime Commissioner for Norfolk (OPCCN), Building 7, Wymondham.

Note for members of the public:
If a member of the public wishes to attend the meeting please contact the Office of the Police and Crime Commissioner for Norfolk, Building 7, Wymondham, Norfolk, NR18 0WW. Call 01953 424455 or email: opccn@norfolk.police.uk

For copies of any of the papers cited below please contact the OPCCN as detailed above.

1. Public Agenda

1.1 Welcome and apologies

1.2 Declaration of personal and prejudicial interests

1.3 To approve the minutes of the meeting held on 22nd July 2025 – **Document available on request.**

1.4 Review and update of Action Log – **Document available on request.**

1.5 External Audit – Audit Progress Update (Verbal update)

1.6 Internal Audit – **Documents Available on Request**

a. Statement of Internal Controls report

1.7 Devolution & LGR (verbal update)

1.8 Forward Work Plan – **Document Available on Request.**

2. Private Agenda

2.1 Welcome and apologies

2.2 Declaration of personal and prejudicial interests

2.3 To approve the minutes of the meeting held on 22nd July 2025

2.4 Review and update of Action Log

2.5 Fraud update (Verbal Update)

2.6 Response to data breach (Verbal Update)

2.7 Internal Audit

a. Confidential & Sensitive Internal Audit reports

Next meeting date: Tuesday 13th January 2026 at 2pm

Meeting location: Office of the Police and Crime Commissioner for Norfolk, Building 7, Wymondham.

Audit Committee Meeting

22nd July 2025 at 2pm
Office of the Police and Crime Commissioner for Norfolk (OPCCN), Building 7, Wymondham & via Microsoft Teams

MINUTES

Members in attendance:
Ms A Bennett (Chair)
Mr P Hargrave
Mr S Smith
Ms L Sales

Also, in attendance:
Mr S George Chief Finance Officer, (PCC CFO), OPCC
Mr P Jasper Assistant Chief Officer (ACO), Norfolk Constabulary
Mr S Megicks Deputy Chief Constable (DCC). Norfolk Constabulary
Ms A Rigler EY
Ms F Roe Director, TIAA
Ms C Lavery TIAA

Part 1 – Public Agenda

1. Welcome and apologies

Initial apologies received from DCC Simon Megicks who was needing to deal with an urgent operational matter and was planning to join later. Simon joined the meeting after 1.7 discussions.

2. Declaration of personal and prejudicial interests

No declarations were given.

3. To approve the minutes of the meeting held on 25th March 2025

The minutes of the last meeting held on 25th March 2025 were reviewed and approved.

4. Review and update of Action Log

The action log was reviewed in detail and the log was updated to reflect the discussions.

5. External Audit -2024/25 Audit Plan

Alison Rigler from EY updated the committee on the Audit Plan and outlined highlights from the planning document. In particular the external auditors assess risks going into the audit of the financial accounts and these were discussed with the committee.

Valuation of land and buildings has been identified as a significant risk mainly due to the change in valuer as this can lead to differences in valuation arising from different approaches taken by valuation firms. This does not reflect on the valuer's competency merely that there may a change in approach that impacts on valuation that will need to be assessed.

Inherent risks have not changed from the previous year in relation to pension liability, PFI contracts and the data breach.

The final risk to note is the implementation of IFRS 16, Leases, which has been planned for a number of years and will be new for 2024/25. The committee asked why IFRS 16 was not already considered in the scale fee when it was known about and Alison Riglar responded that this can be raised with PSAA when they determine the final fee.

EY are yet to finalise planning procedures regarding Value for Money, but at this stage no significant risks are expected.

The Audit has started and is expected to run through to October 2025 with EY confirming that final sign off is planned for the December Audit Committee.

The Committee asked a further question connected to the reference in the documentation to "climate related matters in the financial statements" and Alison Rigler outlined that this is not mandated at this time for local government accounts and therefore there is no auditing against processes or controls the team will only seek to understand the climate related risks.

6. External Audit – 2023/24 Annual Report

Alison Rigler went through key issues from the 2023/24 Annual Report. Due to the approach taken nationally to address the significant backlog of public sector audits EY issued a disclaimed opinion for the 2023/24 accounts. This was issued following February's meeting and the report also confirmed the accounts were consistent with other published information.

There were no Value for Money weaknesses identified.

EY are awaiting further information from the National Audit Office to understand whether any additional procedures need to be undertaken. Until clarity is received on this point they are unable to issue the audit certificate.

Audit fee adjustments have been submitted to PSAA by EY and we are awaiting final fee confirmation from PSAA.

7. Internal Audit

a. Annual report / Summary of Internal Controls Assurance report

Fiona Roe from TIAA gave an overview of the Internal Audit Annual Report and it was outlined that this now contained a positive Head of Internal Audit's Annual Opinion.

Fiona Roe then moved onto the Summary of Internal Controls Assurance (SICA) Report. Out of the final batch of reports issued two audits, workforce planning and staff retention, were evaluated to have limited assurance.

The committee discussed the issues raised in the report and requested if it was possible for the Director of People to attend the next informal briefing session of the committee to outline ongoing work in these two areas.

Action 113: P Jasper to invite Director of People (Helen Molloy) to the next informal briefing of the audit committee on the morning of the 14th October 2025.

Cultural and Required Behaviour received reasonable assurance around strategies in place.

Data protection and FOI compliance was given a Substantial Assurance rating. 25 recommendations made by an independent review of the data breach have been completed and their implementation assessed positively by TiAA during the course of the audit. The Committee asked if this information had been shared with the ICO and ACO Jasper confirmed that this had been shared.

The Fleet Management Strategy received a Reasonable Assurance evaluation. Fleet electrification, currently have 2% electric and 9% hybrid, detail plans for vehicle replacement and charging infrastructure rollouts are lacking. ACO Jasper outlined that lack of government funding to support the transition is a significant issue. Planning is underway and a more progressive pilot is being discussed for operational vehicles over the next 12-18 months.

Contract Business Continuity received a Reasonable Assurance evaluation. responsibilities. Recommendations focused on updating policies, standardising processes, training contract managers and advising the team.

Regarding the forthcoming Cyber Security Audit the Committee requested that they receive the full audit report rather than a summarised form. This was

agreed by TIAA who will make arrangements for the full report to be received in due course.

Action 114: F Roe to ensure the Committee receive a full audit report for the Cyber Security audit.

8. **Devolution**

The Devolution bill was published on 10th July and the following week the 6 fast track regions were given the go ahead to proceed and this included Norfolk and Suffolk. The OPCC and Constabulary are awaiting ministerial directive regarding policing position in terms of timing of transfer to a Mayoral Authority. Mayoral elections are expected in May 2026 and the PCC is actively engaged in discussions.

9. **Forward Work Plan**

Workforce planning and reoffending prevention to be added for the October informal briefing. For the December meeting it was proposed for the PCC to give an overview and devolution update.

Next meeting date: Tuesday 14th October 2025 at 2pm

Meeting location: Office of the Police and Crime Commissioner for Norfolk, Building 7, Wymondham.

POLICE & CRIME COMMISSIONER NORFOLK

NORFOLK CONSTABULARY

Audit Committee
Public – Part 1

Action Log – 25th March 2025

Action Number	Meeting Date	Actions and update	Owner	Status
New actions: 24 January 2024				
104	24.1.24	**Data Breach Report** P Jasper to clarify with ACC Bridger when the data breach internal report will be finalised and issued to both PCCs 26.03.24 – P Jasper updated that internal report has been shared with both Chief Constables and sent to ICO. P Jasper will confirm with ACC E Bridger that the report can be shared with Audit Committee members. Leave open for further update. 23.07.24 – The report has been shared confidentially with Audit Committee members other than L Sales. To remain live.	P Jasper	Closed

Action Number	Meeting Date	Actions and update	Owner	Status
		13.09.24 – A Bennett advised L Sales proposed to come in and meet with P Jasper so she can read through report and sign off as action following L Sales return on 1.11.24. P Jasper agreed. 25.02.25 – L Sales has completed the review of the internal report. 25.03.25 – Action closed.		
105	24.1.24	**Lease** P Jasper to liaise with the Head of Estates to ensure the lease is signed off as soon as possible. 26.03.24 – Leave open. 23.07.24 – PCC has signed. Awaiting county council to sign, to remain live. 13.09.24 – Awaiting sign off, P Jasper no update, to come post meeting 10.12.24 – the position remains the same in that the PCC has signed and the County still needs to sign. Regular chasing has been done. 25.02.25 - No progress. Still awaiting signatures from the council. SG and PJ to escalate. 25.03.25 – Outstanding lease sign-off process still pending with county council. 22.03.25 – Issues with County Council signing off leases, still awaiting.	P Jasper	Live
New actions: 23 July 2024				

Action Number	Meeting Date	Actions and update	Owner	Status
107	23.7.2024	**Audit exit meetings:** F Roe to make sure that audit exit meetings are held with the draft reports so that clarifications or challenge around recommendations are dealt with in those meetings. 13.09.24 – All new audit to have exit meetings going forward. Update next meeting. 10.12.24 – These meetings are now being scheduled. 25.02.25 – New process is now taking place and producing results in terms of the reports and management comments. Action closed.	F Roe	Closed
110	23.7.2024	**Review of 2024/25 audit plan** P Jasper to discuss with Suffolk counterparts and F Roe options around a minimum number of audits for 2024/25 to meet the requirements for assurance for TIAA to be able to provide a Head of Internal Audit annual opinion. 13.09.24 – P Jasper spoke with Suffolk. P Jasper prosed to close and P Jasper and F Roe to have a meeting to discuss. 13.10.24 – Scheduled meeting was cancelled so action needs to remain open. Meeting to take place between TIAA and the four CFOs from Norfolk and Suffolk to discuss. 25.02.25 – Meeting took place and agreed approach to 24/25 to conclude as many audits by 31st March as possible.	P Jasper	Proposed to be closed

Action Number	Meeting Date	Actions and update	Owner	Status
New actions: 13.09.2024				
111	13.09.2024	**Procurement Strategy – Limited Assurance** P Jasper and S George to raise the Audit Committee concerns over the limited assurance report with Head of 7 Force Head of Commercial Services and report back to the committee. 10.12.24 – To be picked up at routine monthly meetings with Head of 7F Commercial Services. 25.02.25 – Remains outstanding with a meeting planned. 25.03.25 – Procurement Strategy discussion with Dave Levy, confirmed all action points were addressed.	P Jasper / S George	Completed – Propose to close
112	13.09.2024	**2023/24 outstanding audits** S George to discuss the Community Safety Partnership audit delay with F Roe to ensure finalised for the next committee. 25.02.25 – Community Safety Partnership audit remains a draft. Emails sent for an update, awaiting response. 25.03.25 – Community Safety Partnership audit feedback still in progress.	S George	Live
10.12.2024 – No new actions. **25.03.2025 – No new actions.**				

Action Number	Meeting Date	Actions and update	Owner	Status
22nd July 2025				
113	22.07.25	P Jasper to invite Director of People (Helen Molloy) to the next informal briefing of the audit committee on the morning of the 14th October 2025.	P Jasper	Live
114	22.07.25	F Roe to ensure the Committee receive a full audit report for the Cyber Security audit.	F Roe	Live

Office of the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary

Summary Internal Controls Assurance (SICA) Report

October 2025

Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at Office of the Police and Crime Commissioner for Norfolk and Chief Constable of Norfolk Constabulary at the 8th October 2025.

Fraud Prevention

2. The new 'failure to prevent fraud' offence, enacted by the Economic Crime and Corporate Transparency Act 2023, has come into force on 1st September 2025. This new offence makes it a crime for large organisations to fail to prevent fraud committed by their employees, agents, or subsidiaries.

   TIAA's recommended actions align with the requirements of the Offence of 'failure to prevent fraud' and with the government's guidance for business, published in response to the new offence and our Fraud Health Check can provide an assessment of how prepared your organisation is for this new offence and provide practice advice and guidance on further actions required to ensure compliance.

All organisations are at risk of fraud, and our experience shows that they will be targeted where key control weaknesses are identified. At times when organisations have unfilled vacancies, where positions filled by temporary employees, or where existing employees may be struggling with financial or emotional wellbeing, fraud awareness and vigilance is even more important to ensure your employees and leaders are aware of the risks and can take steps to keep your money, people and data safe.

Our experience tells us that in such challenging times, the risk of fraud is usually at its highest and taking your eye off the ball at times like this will leave you even more vulnerable to both internal and external fraud risks.

We can also help support your organisation with detecting, preventing or investigating fraud. Our experienced team understand the specific risks relevant to your business and can help you develop best practice procedures and solutions to protect against threats; help ensure employees understand their responsibilities and the specific risks facing their organisation.

We have developed a series of reviews to assist organisations in achieving compliance with key recommended actions and to provide Boards with assurance regarding key fraud risk areas.

How Prepared are You? Download our guidance here: **Fraud Health Check**

Climate Sustainability

Climate sustainability is gaining significant momentum within the public sector, with organisations at various stages of their journey towards achieving net zero emissions. Some are merely beginning to understand what this journey entails, while others are advancing rapidly, demonstrating varying maturities in their strategies and action plans to meet their objectives.

At TIAA, we comprehend the complexities our clients encounter in achieving these objectives, including substantial financial constraints and competing priorities. Additionally, clients must navigate the uncertainty of their final destination and how to evaluate their progress.

In consideration of these challenges, we have developed 'Eco Smart,' our climate sustainability maturity assessment tool. This tool leverages our expertise across 11 distinct areas, ranging from energy efficiency and water consumption to employee engagement and training. Eco Smart is designed to evaluate our clients' current maturity relative to their climate sustainability strategies and their aptitude towards achieving net zero. It provides insights into the maturity, progress, and steps necessary to accomplish the established strategies.

Let us support you along your journey.

Audits completed since the last SICA report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Audits completed since previous SICA report

		Key Dates			Number of Recommendations			
Review	**Evaluation**	**Draft issued**	**Responses Received**	**Final issued**	**1**	**2**	**3**	**OEM**
Complaints	Reasonable	03/06/25	17/07/25	17/07/25	-	1	2	-

Safeguarding	Reasonable	30/06/25	06/10/25	07/10/25	-	-	2	-
ICT Review of ICT Strategy & Project Management – Support for New Projects	Reasonable	01/09/25	15/09/25	15/09/25	-	1	1	-
Performance Management	Substantial	05/09/25	09/09/25	09/09/25	-	-	-	-

4. The Executive Summaries for each of the finalised reviews are included at Appendix A.

Reports that are currently at draft report stage and awaiting management comments to finalise

5. The table below sets out the reports that are at draft report stage that are awaiting management comments to finalise.

Audits currently at draft report stage

Review	Evaluation	Draft issued	Comments
Corporate Governance Strategy	Reasonable	11/09/25	Exit meeting held

Progress against the 2025/26 Annual Plan

6. Our progress against the Annual Plan for 2025/26 is set out in Appendix B.

Changes to the Annual Plan 2025/26

7. There have been no changes to the 2025/26 internal audit plan.

Progress in actioning priority 1 & 2 recommendations

8. The recommendation trackers are provided for the Committee, shown in Appendix C which shows the status of outstanding recommendations.

Frauds/Irregularities

9. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Responsibility/Disclaimer

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Appendix A: Executive Summaries

The following Executive Summaries and Management Action Plans are included in this Appendix. Full copies of the reports are available to the Audit Committee on request.

Review	Assurance Level
Complaints	Reasonable Assurance
Safeguarding – Cadet Programme	Reasonable Assurance
ICT Strategy	Reasonable Assurance
Performance Management	Substantial Assurance

Executive Summary – Complaints

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

To ensure complaints are being investigated appropriately and timely.

SCOPE

The audit reviewed controls in place to ensure that complaints are investigated accordingly as per legislation.

KEY STRATEGIC FINDINGS

Audit testing of complaints identified instances of delays in the progression of some complaints at both Norfolk and Suffolk Constabularies, requiring follow-up by the complaints team. An escalation process is not in place to ensure that individuals assigned to investigate complaints are held accountable when required response targets are not reached.

Regular refresher training programme is not in place for individuals assigned to investigate complaints to undertake. Without this, there is a risk that complaints are not investigated appropriately.

Currently, complaints closed and formally responded to which have lessons to be learnt are not closed until the lessons have been learnt. This can lead to completed and investigated complaints being open for extended periods of time.

Audit testing confirmed complaints have been investigated appropriately in accordance with the Public Complaints Policy for Norfolk and Suffolk Constabularies and the IOPC statutory guidance.

GOOD PRACTICE IDENTIFIED

A dedicated Quality Assurance Officer is in place for the Complaints Team to ensure that correspondence to complainants is quality checked before being processed.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	2	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	It was noted that delays have been occurring in the processing of complaints, delays occur mainly during the investigation stage. Adequate processes are in place for recording, acknowledging and allocating of complaints to investigate. Currently, there is no formal escalation policy in place to support this. A sample of 30 complaints at both Norfolk and Suffolk Constabularies (15 each) were selected to test, the following exceptions were noted. • For Norfolk, in three cases the Complaints Team had to follow up due to a lack of timely progress. In one of these cases, the complaint began on the 10th January 2025 which was continuously chased until the 10th March by the team. • For Suffolk, two cases were identified where the Complaints Team had to follow-up due to lack of progress. In one of these cases, the complaint began on the 31st October 2024 which was chased until the 4th April 2025.	To develop and implement a formal escalation process to ensure the timely resolution of complaints. The process to include clearly defined roles, appropriate timescales and responsibilities when delays occur.	2	*Discussed with the Complaints Manager at the exit meeting on the 30th May 2025.* *We accept the recommendations outlined in the review and acknowledge the concerns raised regarding the timeliness and control of complaint investigations, particularly once they leave the Complaints Management Unit (CMU) and are passed to area teams.* *A review of the CMU is currently underway, with a specific focus on improving the timeliness of complaint handling and addressing the lack of oversight once complaints are transferred out of the central team. It is recognised that delays are predominantly occurring during the investigation stage, despite adequate processes being in place for the recording, acknowledgment, and allocation of complaints.* *To address these issues and in line with the IOPC's statutory guidance on delivering a reasonable, proportionate, and timely complaints system, we are scoping a proposal to undertake work for a model change. This would involve bringing the full complaints investigation process in-house, to be undertaken entirely by a dedicated team of complaint investigation handlers. However, this would require wider support and resourcing. The approach would:*	*December 2025*	*Mark Merry, Complaints Manager, Melissa Speed, SCAPM*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					• *Improve the **efficiency and effectiveness** of complaint handling.* • ***Reduce investigation times** by maintaining continuity and ownership within a single team.* • *Minimise the **administrative burden** of chasing updates from multiple departments.* • *Enhance the **quality of service** provided to complainants, aligning with the ethos of "getting it right at the beginning".* • *Support a **learning culture** by enabling better oversight and identification of systemic issues.* • *Ensure **greater consistency** in the application of standards and procedures across all complaints.* • *Provide **clearer lines of accountability**, with direct oversight by the Complaints Manager and Senior Leadership Team (SLT).* • *Enable **faster identification and resolution** of recurring themes or organisational failings.* • *Improve **staff confidence and morale** by reducing ambiguity and delays in the process.* • *Strengthen **public trust and transparency** in the complaints*		

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					system through more timely and thorough responses. • ***Relieve frontline supervisors*** *of the responsibility for managing complaint investigations, allowing them to focus on operational leadership and core policing duties.* • ***Free up capacity*** *across local policing teams by removing the administrative and investigative burden of complaints, improving overall service delivery.* *The proposed model as part of the review would also significantly reduce the need for a formal escalation policy (although at this stage we are still exploring these options) as full control and accountability for complaint investigations would sit with the Complaints Manager, with oversight provided by the Senior Leadership Team (SLT). This centralised structure would ensure greater consistency, ownership, and responsiveness throughout the process, thereby eliminating the need for continual chasing of complaint progress across departments.* *While an escalation policy would still be required in limited circumstances—such as when officers are asked to provide accounts or supplementary evidence—the frequency and impact of such delays would be greatly diminished. The historical issues around timeliness would be vastly improved under*		

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					this model, making escalation the exception rather than the norm. *The sample findings from both Norfolk and Suffolk Constabularies highlight the need for this change. Cases that were chased for several months without resolution are not acceptable and do not reflect the standards we aim to uphold.* *This proposed model will support our commitment to a fair, transparent, and responsive complaints system, as outlined in the IOPC's statutory guidance, and will help restore and maintain public confidence in our processes.*		
2	Directed	Complaints records are categorised under two prefixes: "IX" for less serious complaints and "CO" for more serious complaints. Data analysis of IX complaints across both Norfolk and Suffolk Constabularies was undertaken to assess whether complaints are being completed in a timely manner. The review identified 29 open cases (14 in Norfolk and 15 in Suffolk) where the case status remains marked as "live", despite some of these cases being recorded as early as October 2023. Currently, complaints closed and formally responded to which have lessons to be learnt are not closed until the lessons have been learnt. This can lead to completed and investigated complaints being open for extended periods of time.	An additional field to be implemented into the Centurion system so it is possible to differentiate between finalised complaints with learning lessons to be completed and complaints with learning lessons fully finalised.	3	*Discussed with the Complaints Manager at the exit meeting on the 30th May 2025.* *We accept the recommendations outlined in the review and acknowledge the importance of ensuring timely closure of complaints, particularly where lessons have been identified and actioned.* *A review of the Complaints Management Unit (CMU) is currently underway and will specifically examine the processes around the closure of complaints, with a focus on improving the timeliness of case finalisation. This includes addressing the current practice where complaints remain marked as "live" in the system until all learning actions have been completed, even when the investigation and formal response to the complainant have concluded.*	*December 2025*	*Mark Merry, Complaints Manager, Melissa Speed, SCAPM*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					Data analysis has highlighted that a number of IX complaints remain open across both Norfolk and Suffolk Constabularies, with some dating back to October 2023. This has reinforced the need to distinguish between complaints that are fully resolved from a complainant perspective and those that remain open solely due to pending organisational learning. We are also looking at the overall management and governance of organisational learning as a wider piece of work across PSD. *To support this, we will implement an additional field within the Centurion system to clearly differentiate between:* *• Complaints that have been finalised and responded to, but where learning actions are still in progress; and* *• Complaints where both the investigation and learning actions have been fully completed.* *The review of organisational learning may also enable us to close cases on Centurion with the learning being tracked elsewhere, but we are still at the initial stages with this piece of work. This change will enable more accurate reporting, improve transparency, and ensure that performance data reflects the true status of complaint handling. It will also support the IOPC's principles of reasonable and proportionate handling, and timely resolution, as outlined in the statutory guidance.*		

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					The CMU review will also consider how best to streamline the learning process to avoid unnecessary delays in closing cases, while still ensuring that learning is captured, implemented, and monitored effectively. This work will be undertaken in collaboration with the Inspector of the Engagement & Analytics Unit, who holds responsibility for organisational learning, to ensure that any changes reflect best practice and support continuous improvement.		
3	Directed	A dedicated team is responsible for training appropriate individuals across both Constabularies on the process to be followed for investigating complaints. This includes providing training to key supervisors on complaints handling and new sergeants and new inspectors. Refresher training on how to investigate complaints is not currently provided. This is more of a concern for individuals who were promoted a number of years ago.	Refresher training on the process to be followed for complaints to be provided where appropriate, a plan to be developed to ensure training is provided at the correct intervals. And a centralised SharePoint hub for complaint handlers which provides guidance, procedures, and training material on how to deal with a complaint to be developed to enable individuals to be able to self-serve.	3	*Discussed with the Complaints Manager at the exit meeting on the 30th May 2025.* *We accept the recommendations outlined in the review and recognise the importance of ensuring that all individuals involved in the complaints process are appropriately trained and supported to carry out their responsibilities effectively.* *Training for complaint investigations is an area currently being addressed across both Norfolk and Suffolk Constabularies. A dedicated team is in place to deliver training to appropriate individuals, including key supervisors, newly promoted sergeants, and new inspectors. This ensures that those with responsibility for handling complaints are equipped with the knowledge and skills required to meet the standards set out in the IOPC statutory guidance.* *To support this, a number of initiatives are being progressed:*	*December 2025*	*Mark Merry, Complaints Manager, Melissa Speed, SCAPM*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					• Regular training sessions for the wider Constabulary to raise awareness and understanding of the complaints process. *• A dedicated SharePoint site is being developed to act as a centralised hub for complaint handlers, providing access to up-to-date guidance, procedures, and training materials to enable self-service and support consistency.* *• Refresher training for the CMU is being arranged in collaboration with the IOPC and the Oversight Liaison Officer, with a particular focus on complaint assessments and recording practices.* *• A training plan will be developed to ensure that refresher training is delivered at appropriate intervals, with particular attention given to those who were promoted several years ago and may not have received recent updates on complaint handling expectations.* *With the proposal to bring complaint investigations fully in-house, the training requirements for area-based staff will reduce, allowing for a more focused and streamlined approach. The need for high-quality, consistent, and regularly updated training for CMU staff will become even more critical to ensure the success of the new model and the delivery of a high standard of service to complainants.* *A more centralised training approach will support consistency in complaint handling across both Constabularies. Improved training will help reduce errors in complaint*		

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
					recording and assessment, supporting compliance with IOPC statutory guidance. A structured training programme will enhance staff confidence and competence, particularly for those new to supervisory roles. *The SharePoint hub will empower staff to self-serve and access resources on demand, reducing dependency on ad hoc support and improving efficiency. Better-trained staff will be more capable of identifying learning opportunities and applying them effectively, contributing to a culture of continuous improvement.* *Enhanced training provision will support the Constabularies' commitment to delivering a fair, proportionate, and timely complaints process, in line with public expectations and statutory obligations.* *These measures will help ensure that all staff involved in the complaints process are confident in their roles, that learning is embedded, and that the Constabularies continue to meet their obligations under the IOPC's principles of reasonable, proportionate, and effective complaint handling.*		

Executive Summary – Safeguarding – Cadet Programme

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Appropriate process is not in place to report and address safeguarding concerns. Police officers, police staff and volunteers part of the cadet's programme are not trained appropriately and have not received DBS clearance.

KEY STRATEGIC FINDINGS

DBS requirements are clear for individuals working/participating in the police volunteer cadet programmes. Both Norfolk and Suffolk have their own police volunteer's cadet programme.

Cadet leaders complete DBS checks upon commencement of their role. Whilst no exceptions were identified, there is no programme in place to monitor when DBS rechecks are due.

Training requirements have been set for police officers, police staff and police volunteers working/participating in the police cadet programme, with a central record held. Testing identified that training requirements have not been met for two individuals in our sample, requiring strengthening of controls.

GOOD PRACTICE IDENTIFIED

There is a Speaking Up Policy, officers are encouraged to Speak-Up and raise safeguarding concerns if needed.

SCOPE

The objective of the audit was to determine if there are effective controls in place in relation to safeguarding arrangements in relation to police cadet programmes across Norfolk and Suffolk Constabularies. The scope of the audit excluded the OPCCs.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	2	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	Cadet Leaders, police officers, police staff and volunteers who are part of the Police Volunteer Cadet programme, complete DBS checks upon commencement with the programme. Further DBS checks are required to be completed every three years. We undertook testing on a sample of 15 leaders, officers, staff and volunteers in the programme to ensure the required DBS checks were undertaken. Whilst no exceptions were identified, controls are not established to ensure that DBS checks are completed every three years. This could be achieved either through an internal schedule with reminders to undertake the DBS checks or through joining the DBS update service.	DBS renewals for cadet leaders, police officers and staff involved in the Cadet programme to be monitored either on an internal schedule with reminders issued or signed up to the DBS update service.	3	*Agreed, enhanced monitoring to be put in place.*	*31/01/26*	*Children and Young Person Manager*
2	Directed	Training requirements have been set for police officers, police staff and police volunteers under the police cadet programme. A sample of 15 police officers, police staff and volunteers were selected to test to ensure correct safeguarding training has been provided, for two of the 15 safeguarding training was out of date. Plans had been put in place to ensure that safeguarding training is undertaken, with training scheduled for July 2025.	Safeguarding training to be scheduled timely and monitored, to ensure all individuals in the cadet programme remain in date for safeguarding training.	3	*Agreed, this will be addressed. Administrative support will be provided by the Young People Advisor to ensure training remains in date,*	*31/01/26*	*Children and Young Person Manager*

Executive Summary – ICT Strategy

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Failure to deliver service improvements.

SCOPE

The objective of the review was to undertake a review of ICT Delivery and its links with Project Management methodologies and governance to ensure the objectives of key force strategies (ICT, Digital etc) are being met.

KEY STRATEGIC FINDINGS

A governance structure is in place to oversee ICT projects, whilst Terms of Reference are in place for these groups, there is a need to review and update these as they do not reflect current working practices.

Project delivery systems and processes require alignment such that consistent management and monitoring processes can be aligned across all projects and programmes.

Business cases for new work requests are scrutinised appropriately these are presented to the Strategic Planning and Monitoring (SP&M) for assessment and to senior leader (ACO & DCC) for approval or rejection.

A standard process is followed for approval of funding for ICT projects. There is a process to ensure that planned ICT projects as well as additional requested ICT projects are approved appropriately.

GOOD PRACTICE IDENTIFIED

ICT internal projects undergo formal scrutiny according to a range of factors that include urgency, strategic alignment, cost saving/avoidance and compliance need. Audit testing confirmed that this is being consistently applied.

The ICT Team have good working relationships with the Information Security Team. The ICT Team only sign off new systems and fully accredit a system once they have reviewed any security concerns with the Information Security Team.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	1	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Delivery	Benefits realisation is managed by the wider Joint Strategic, Business and Operational SBOS function. The process starts with a business case setting out the proposed work and includes projected costs and benefits. There is work underway to improve the processes around this. At present, a business case compares current practices and costs to planned/ expected process efficiencies and related cost savings, amongst other relevant benefits. There is not enough account taken of the work effort required to deliver the project itself, which means that the time spent by Programme Management Office (PMO) staff and other resource costs involved with project delivery are not taken into account. Project Online is in place within the ICT service and is used to monitor the true cost of delivering change and is being expanded to include the PMO so that the monitoring process can more accurately show the actual resource costs involved. We support this work and have raised a recommendation to support its successful implementation in September 2025.	Management to ensure that the work to expand the use of Project Online is delivered in September.	2	*The Project Online (POL) system has been rolled out to the various change teams across Norfolk and Suffolk, and we are now building the sites so they can load their plans.*	*30/09/25*	*Head of PMO*
1	Directed	There are a range of local ICT boards – ICT Portfolio, ICT Operations, and Technical Design Authority, all of which have documented Terms of References to define their scope. However, each of these documents were produced at different times and in an inconsistent way. It has been acknowledged that they all require review and aligning into a consistent format as there have been	Management to ensure that the Terms of References for the following boards be reviewed, updated and approved: • ICT Portfolio. • ICT Operations. • Technical Design Authority.	3	*TORs for all three meetings will be reviewed and redrafted into a consistent format in the next quarter.*	*31/12/25*	*Head of ICT Programmes and Transformation*

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
		organisational changes and changes to how these bodies have been operating that need to be taken into account.	The review to ensure that similar Terms of References for other relevant groups also be included.				

Executive Summary – Performance Management

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Norfolk SR8 - Failure to maintain an efficient and effective policing service because of poor data quality, management and non-compliance with standards.
Suffolk SR7 - Risk of poor data management and disposal.

SCOPE

The review considered controls in place to ensure that there is an appropriate performance management framework in place.
The audit focused on the following:

- Accountability and governance arrangements in place.
- Review of the design of the performance management framework.
- The quality of reporting in the monthly Performance Report and whether it enables senior management to have effective oversight of performance against business plan and to support effective decision-making.
- Review of KPI measures both in terms of accuracy of data reported and the actual number of KPI being reported against, within the tiered structure of the monthly Performance Report.
- Ensuring the data gathering process for each KPI is understood and reviews are undertaken of the final output figures to confirm their accuracy.
- Accuracy of data recorded and reported in the monthly Performance Report.

KEY STRATEGIC FINDINGS

The Constabularies have Performance Reporting Frameworks, which show the relationships between different data sources, publications, reports and meetings. Additionally, each constabulary has other strategic documents that set out their objectives and priorities, which are clearly linked to the setting of performance targets and measures.

Performance data is presented at bi-monthly performance meetings, where senior officers can review and challenge poor performance throughout 2025 to date. Performance reports are appropriate for needs and have evolved to best suit needs.

Data is accurately extracted from source systems. Metrics are clearly defined, and calculations are automated to ensure consistency and reduce the risk of error.

Both Constabularies have risks relating to data recorded on their strategic risk registers, particularly related to data management and quality. Various controls are in place to mitigate these risks.

GOOD PRACTICE IDENTIFIED

PowerBI dashboards have been created to easily view crime data. Data can be filtered in multiple ways to assist with identification of trends.

Ad hoc requests for performance data and analysis are appropriately scoped to ensure that they are achievable and that delivery matches the requirements. A process is in place to ensure that adhoc work requests are prioritised appropriately.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	0	0

Appendix B: Progress against Annual Plan

2023/24 Plan – Reports issued since 1st April 2024

System	Audit Days	Planned Quarter	Current Status	Audit Committee Reporting	Comments
23/24 Out of Court Disposals (OOCDs)	12	3	Final report – issued 25/06/24	July 2024	Private report. Reported July 2024
22/23 Security of Seized Proceeds of Crime (Cash and Assets)	10	2	Final report issued	July 2024	Private report.
23/24 Staff Appraisals	12	2	Final report issued	July 2024	
23/24 Data Quality	12	3	Final report issued	July 2024	
23/24 Procurement Strategy and Compliance	12	3	Final report	September 2024	
22/23 Agile Working	10	2	Final report	September 2024	
22/23 Firearms Licensing	10	3	Final report	September 2024	Private report.
22/23 Resource Management Unit	10	3	Final report	September 2024	
22/23 Succession Planning	10	2	Final report	September 2024	
23/24 Key Financial Controls	16	4	Final report	September 2024	
23/24 New E-recruitment systems	16	2	Final report	September 2024	
22/23 Vetting	10	4	Final report	February 2025	
22/23 Commissioners Grants	10	2	Final report	February 2025	
22/23 Community Safety Partnership	12	3	Final report	July 2025	Norfolk OPCC only – Private report.

2024/25 Plan

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
23/24 Limited Duties	16	2	25/06/2024	February 2025	Final report issued	Reported in private part of the Audit Committee
24/25 Corporate and HR Policies	13	2	27/08/2024	December 2024	Final report issued	
23/24 Risk Management	10	4	30/07/2024	December 2024	Final report issued	
24/25 Recruitment and Induction Training	15	2	01/10/2024	February 2025	Final report issued	
24/25 Fleet Maintenance	16	2	01/10/2024	February 2025	Final report issued	
24/25 Payroll	15	2	22/11/2024	March 2025	Final report issued	
24/25 Key Financial Controls	25	4	21/01/2025	March 2025	Final report issued	
23/24 Culture and Required Behaviour	12	2	25/06/2024	July 2025	Final report issued	
24/25 Workforce Planning	12	2	21/11/2024	July 2025	Final report issued	
24/25 Retention of Staff	15	3	18/02/2025	July 2025	Final report issued	
22/23 Data Protection / Freedom of Information	10	2	07/01/2025	July 2025	Final report issued	
23/24 Fleet Management Strategy	12	4	01/04/2025	July 2025	Final report issued	
24/25 Contract Business Continuity	16	4	01/04/2025	July 2025	Final report issued	
24/25 Safeguarding	12	4	27/01/2025	October 2025	Final report issued	
24/25 Complaints	12	4	25/02/2025	October 2025	Final report issued	
22/23 ICT Strategy combined with ICT Project Management	22	2	16/12/2024	October 2025	Final report issued	
22/23 ICT Cyber Security Maturity	22	2	14/11/2024	Next Audit Committee	Fieldwork in progress	Audit days from the 2022/23 have been transferred to the 2023/24 audit so that in-depth 23/24 internal audit can be undertaken. There have been delays in receiving information from the audit leads to complete the audit.

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
24/25 Commissioner and Partnerships	18	4	17/02/2025	January 2026	Fieldwork in progress	Delays have been incurred in completing the audit. Client requested that visits to commissioning partners were in September and October Some of the days are being used to follow-up the NIDAS audit recommendations.
22/23 Change Management	10	3	10/02/2025	June 2026	Postponed to 2025/26	Moved to the 2025/26 audit plan at the request of management. Agreed start date of 10th February 2026 has been agreed.
Follow Up	12	All				
Annual Planning	2	All				
Annual Report	2	All				
Audit Management	24	All				
Total b/fwd Days	**130**					
Total 2024/25 Days	**211**					

2025/26 Plan

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
Corporate Governance Structure	20	1	15/07/2025	Next Audit Committee	Draft report issued	
Performance Management Framework	16	1	11/06/2025	Next Audit Committee	Fieldwork in progress	
Police Investigating Centres (PICs).	20	1	25/06/2025	Next Audit Committee	Fieldwork in progress	
Communication Strategy	12	2	26/08/2025	Next Audit Committee	Draft report issued	Draft report issued 8th October
Procurement Strategy and Compliance including waivers	20	2	08/09/2025	Next Audit Committee	Fieldwork in progress	
Contract Management	12	2	22/09/2025	Next Audit Committee	Fieldwork in progress	
Asset and Capital Management	18	2	01/10/25	Next Audit Committee	Fieldwork in progress	Audit commenced 1st October at client request
Data Quality	15	2	17/09/2025	Next Audit Committee	Fieldwork in progress	
Estate Strategy	15	3	07/10/2025	Next Audit Committee	Fieldwork in progress	
Risk Management (for constabularies and office of the police and crime commissioners offices)	14	3	25/11/2025		Start date agreed	Audit brief issued
Key Financials Controls	25	3	11/11/2025		Start date agreed	Audit brief issued
Limited Duties	20	3	02/12/2025		Start date agreed	Audit brief issued
Body Worn Cameras	14	4	27/01/2026		Start date agreed	Audit brief issued
Learning and Development	14	4	24/02/2026		Start date agreed	Audit brief issued
Follow-up	12					Follow-up ongoing and undertaken throughout the year
Annual Planning	2					Audit planning complete

System	Audit Days	Planned Quarter	Agreed Start Date	Audit Committee Reporting	Current Status	Comments
Annual Report	2					
Audit Management	24					Audit management ongoing and undertaken throughout the year
Total Plan	**275**					

Appendix C: Recommendations Status as at the 30th September 2025

Recommendations Summary:

Audit	Implemented / No longer relevant since last Audit Committee	Not due / Newly Added	Overdue	Comments
Contract Business Continuity	3			
Recruitment and Induction Training	2	1		
Retention of Staff	1		1	
Workforce planning	3		1	
Fleet Management Strategy	2	1		
Data Quality			1	
Out of Court Disposals				Reported in the private audit committee section
Total Recommendations	**11**	**2**	**3**	

Recommendations implemented since the last Audit Committee meeting:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Update
24/25 Contract Business Continuity	A standard approach to be adopted to ensure that business continuity arrangements are verified for contracts that have not been procured by 7 Force Commercial services. Evidence of checks being undertaken are maintained.	2	Agreed	30/09/25		Commercial Support Manager	This has been addressed, a standard approach has been adopted and being incorporated into contracts.
24/25 Contract Business Continuity	Contract managers to be made aware of their responsibilities, to ensure effective ongoing business continuity arrangements are in place with contracted suppliers.	2	Agreed	30/09/25		Commercial Support Manager	This has been addressed, training has been provided
24/25 Contract Business Continuity	Agendas for contract performance meetings to be amended to cover effectiveness of business continuity arrangements.	2	Agreed	30/09/25		Commercial Support Manager	This has been addressed, standard agendas are in place. This is part of the training that contract managers receive.
24/25 Workforce Planning	To automate the workforce planning data as soon as possible and ensure there is	2	The automation of the data required for workforce planning activities has been achieved and is being refined as part of ongoing continuous improvement activities.	31/07/25		Workforce Planning Specialist	This has been addressed, the automation of data has been completed.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Update
	one credible source with regular data cleansing.						Work continues to look for opportunities to provide data which will give further insight to these boards
24/25 Workforce Planning	To automate the generation of reports at organisation, county and local level, with clear narrative summaries of issues, risks and improvement options. Continue to provide training to managers to enable them to analyse data and produce their own reports to inform workforce planning at local level.	2	Summaries of reports, including risk and improvement will be implemented and aligned to workforce planning objectives, once set. Work to familiarise managers and decision makers with the workforce data is underway and will continue to work in this collaborative way to ensure a sustained approach.	31/07/25		Workforce Planning Specialist	This has been addressed identification of strategic intent has allowed us to provide more focused professional advice. A copy of a Joint Workforce Planning Board pack to evidence this has been provided and this has been reviewed.
24/25 Fleet Management Strategy	To update and formally approve the Drivers of Police Vehicles Policy and the departmental Joint Transport Policy/Procedure.	2	Drivers of Police Vehicles Policy published on 17th December 2024. Review date 17th December 2027.Joint Transport Policy to be reviewed as part of wider Transport Strategy review.	30/09/25		Head of Transport and Uniform Services	The Drivers of Police Vehicles Policy and the departmental Joint Transport Policy/Procedure has been reviewed, approved and formally issued.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Update
24/25 Workforce Planning	Improve review of risks on risk registers and add more on the development of the strategic workforce plan as a mitigation.	3	Workforce planning will look to actively engage with HR risk registers to ensure adequate coverage. Currently, workforce planning work with commands and make representation to command level risk registers, this can and will be developed further.	31/07/25		Workforce Planning Specialist	The Head of HR Strategy and Planning now reviews all risk registers from a WFP perspective as part of review cycle to ensure risks are appropriately captured. Where gaps are identified these are fed back to the appropriate head of department
24/25 Workforce Planning	To provide a narrative report alongside the people data pack to People Board, plus a report from each of the workforce planning boards indicating outcomes and recommended improvements. The People Board Terms of Reference to clearly state its role in overseeing workforce planning.	3	Further to this recommendation, workforce planning will develop a formalised approach to recommendations and in a written form. Will put mechanisms in place to review how the reports feed into other key meetings, as required, such as people board.	31/07/25		Workforce Planning Specialist	The People Board data narrative is now provided by each Head of function with PD. People Board terms of reference updated to include its role in overseeing workforce planning.
24/25 Recruitment and Induction Training	Explicitly reference the management of conflicts of interest during recruitment, particularly at shortlisting and interview stage within the recruitment policy. Interview panels to have an odd number of members to enable majority	3	This will be added as an instruction within OLEEO and on supporting documentation for recruiting managers.	30/06/25		Senior People Services Manager	This has been addressed, it has been added to documentation and training has been provided accordingly to raise awareness

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Update
	decisions to be taken for senior roles.						
24/25 Recruitment and Induction Training	Review people risks to ensure that these are still appropriate with appropriate controls identified to help manage their risks. A process to be put in place to ensure that risks are reviewed at regular intervals.	3	We are introducing a local risk register for People Services – this will be reviewed monthly at our People Services SLT Meetings and allow for us to better monitor the issues and risks that are on the strategic register.	30/06/25		Senior People Services Manager	This has been undertaken a review of the risks has been undertaken to ensure appropriate and updated appropriately, and risks are now being actively discussed
24/25 Retention of Staff	Add date and approval information to the Retention Strategy	3	Date and People Board approval date to be added to Strategy.	31/07/25		Head of Strategy and Planning)	This has been addressed date has been added

Recommendations overdue:

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
24/25 Retention of Staff	The Retention Strategy and/or supporting procedure, to be expanded to include the retention initiatives, roles and responsibilities, training and support, monitoring arrangements and how outputs	1	The strategy can be amended to make reference to the stay and say initiative, but the additional narrative is too detailed for a strategy. All details are contained in the scheme information which can be published on the intranet. To support the delivery of the Retention	31/08/2025	31/12/25	Head of Strategy and Plannin	The strategy has been produced this is awaiting formal sign off.

Audit	Recommendation	Priority	Management Comments	Original Due Date	Revised Due Date	Responsible Officer	Progress
	will be used to improve turnover and retention for both police officers and staff.		Strategy we intend to develop an action plan which will incorporate say and stay and exit interview data.				
24/25 Workforce Planning	Develop a strategic workforce plan as a matter of urgency.	1	The workforce planning board will be utilised to engage with the required stakeholders, to formulate a clear workforce planning strategy. Engagement activity is already in place.	31/07/2025		Head of Strategy and Plannin	The plan has been produced this is awaiting formal sign off. A revised date has been requested.
23/24 Data Quality	An appropriate solution to be sourced to address the legacy data errors.	3	The Genie/Clearcore project is currently on hold and the manual solution remains in place and will continue.	31/03/25	30/06/25 & 30/12/25	Head of Information Management	Work is ongoing to address this. The responsibility for this recommendation has been reassigned to Head of Information Management who is looking to address this. This was originally assigned to Senior Records Manager. A revised due date has been requested.

Audit Committee - Forward Work Plan

Meeting date: 13th January 13th 2026

Action	Outcome / Owner
Morning Briefing	Briefing on Audit Report
Welcome and Apologies	Noted
Declarations of Interest	Noted
Minutes of meeting **22nd July 2024**	Noted
Actions from previous meeting	Action Log
External Audit	Report from Director, EY 24/25 Audit Report
Internal Audit	Reports from Head of Internal Audit
Devolution Update (Verbal)	PCC CFO
Part 2 Private Agenda	Noted
Minutes of meeting **22nd July 2024**	Noted
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	Verbal Update

Meeting date: TBC March 2026

Action	Outcome / Owner
Morning Briefing	TBC
Welcome and Apologies	Noted

Action	**Outcome / Owner**
Declarations of Interest	Noted
Minutes of meeting **22nd July 2024**	Noted
Actions from previous meeting	Action Log
External Audit	Report from Director, EY
Internal Audit	Reports from Head of Internal Audit
Devolution Update (Verbal)	PCC CFO
Part 2 Private Agenda	Noted
Minutes of meeting **22nd July 2024**	Noted
Actions from previous meeting	Action Log
Strategic Risk Registers	Chief Constable and Chief Executive (OPCCN)
Fraud Update – Part 2 private agenda	Verbal Update

Meeting date: TBC July 2026

Action	**Outcome / Owner**
Morning Briefing	TBC
Welcome and Apologies	Noted
Declarations of Interest	Noted
Minutes of meeting **22nd July 2024**	Noted
Actions from previous meeting	Action Log
External Audit	Report from Director, EY
Internal Audit	Reports from Head of Internal Audit
Devolution Update (Verbal)	PCC CFO
Part 2 Private Agenda	Noted
Minutes of meeting **22nd July 2024**	Noted
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	Verbal Update

Meeting date: TBC October 2026

Action	**Outcome / Owner**
Morning Briefing	TBC
Welcome and Apologies	Noted
Declarations of Interest	Noted
Minutes of meeting **22nd July 2024**	Noted
Actions from previous meeting	Action Log
External Audit	Report from Director, EY
Internal Audit	Reports from Head of Internal Audit
Devolution Update (Verbal)	PCC CFO
Part 2 Private Agenda	Noted
Minutes of meeting **22nd July 2024**	Noted
Actions from previous meeting	Action Log
Fraud Update – Part 2 private agenda	Verbal Update
Strategic Risk Registers	Chief Constable and Chief Executive (OPCCN)

Report author: Simon George - Chief Finance Officer