Audit Committee Annual Report – 1 April 2025 – 31 March 2026

Introduction

The purpose of the Audit Committee is to provide independent advice and recommendations to the Police and Crime Commissioner and the Chief Constable for Norfolk on the adequacy of governance and risk management frameworks, the internal control environment and financial reporting.

The Committee has an independent role to review the effectiveness of governance, risk management and control arrangements in the Office of the Police and Crime Commissioner for Norfolk (OPCCN) and in Norfolk Constabulary. It also reviews financial reporting and annual governance processes as well as the work of the internal and external auditors.

This report covers the activities undertaken by the Audit Committee at its meetings during the period from 1 April 2025 to 31 March 2026.

The Committee comprises 5 independently appointed members who have a range of backgrounds and experience. During the period, it met 4 times, and these meetings are open to the public to attend.

Governance and Risk Management frameworks

During the year, the Committee reviews and provides suggested updates to the Draft Annual Governance Statement (Both at the committee itself and via its membership of the Corporate Governance Working Group (CGWG)) which sets out the arrangements that operated to ensure effective governance in the OPCCN and the Constabulary.

This statement is published and added to the annual financial statements for the year ended 31 March 2026. It is currently being reviewed by the external auditor.

The Committee supported the work of the Corporate Governance Working Group in reviewing the Corporate Governance Framework, which is on the website.

At its meetings during the year, the Committee reviewed the strategic risks facing the OPCCN and the Constabulary, together with the actions being taken by management to manage those risks effectively. The Committee also discusses any emerging risks with representatives from the OPCCN and the Constabulary.

Internal Controls

Internal auditors are appointed to assess and test the operation of internal controls in several activities based on a programme of work for the year as part of an external procurement.

The Committee reviewed and agreed the internal audit plan for the 2025/2026 year and then received progress reports from the internal auditors on their work at each meeting. During the year, out of a total of 15 internal audit results reported to the Committee 7 were substantial, 7 reasonable and 1 had limited assurances.

The Committee discussed individual internal audit reports with the internal audit team and with management at each of its meetings.

The internal audit reports included progress in implementing agreed recommendations arising from earlier assignments. The committee continues to focus on this very important area.

During the year there were 2 urgent, 18 important and 19 routine recommendations arising from audits.

The overall conclusion from the Head of Internal Audit annual report for 2025/26 is that TIAA are satisfied that, for the areas reviewed during the year, the Police and Crime Commissioner for Norfolk (PCC) and Chief Constable of Norfolk Constabulary (CC) had reasonable and effective risk management, control, and governance processes in place.

Financial Reporting

The OPCCN and the Constabulary are required to produce annual financial statements in accordance with recognised accounting standards and which are then subject to an independent external audit.

Prior to the production of the annual accounts, the Committee reviewed the accounting policies to be used in compiling the accounts. It also reviewed the draft annual accounts before the external audit process commenced and questioned the Chief Finance Officers on a range of accounting matters that they contained.

Once external audit has completed its work the accounts will be signed off by the PCC and CC.

Other Matters

The Committee reviewed the annual Treasury Management strategy for the year ending 31 March 2026. The strategy sets out details of the approach to managing debt and investments.

As well as its formal meetings, the Committee meets to discuss topics that are relevant to its business so that members have a greater insight into policing matters.

The Committee also met Internal Audit and External Audit in private, which is recommended best practice.

The terms of reference for the Committee were reviewed and any necessary changes agreed by the committee and was published on the OPCCN website.

Anna Bennett
Chair
On behalf of the Audit Committee

21st July 2026