



Audit Committee Skills Report 2023

Originator: Chief Finance Officer

Summary

The report updates the committee on matters highlighted after completion by members of Skills Audit Questionnaire distributed in October 2023.

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. An Audit Committee according to CIPFA is a “key component of corporate governance. They provide a high-level focus on assurance and the organisation’s arrangements for governance, managing risk, maintaining an effective control environment, and reporting on financial and non-financial performance. They play an important role supporting police and crime commissioners, chief constables, and local authorities.”

The members require training to help them undertake their role effectively. Where committee members have relevant specialist knowledge or experience, the training may need to focus on familiarisation of the organisation and sector context. It is also advisable for members to keep up to date with new developments and ideas.

The mechanism for reviewing areas where training would be helpful is through the completion of a CIPFA based audit skills questionnaire.

Outcomes

During the year, the Committee receives regular briefings on topics to aid with knowledge of areas of the corporation soles, which is useful when reviewing outcomes of internal audits. It is always helpful to ensure continued professional development for all members.

In 2023 two new members joined the committee after two long standing members left. The new members have police audit committee experience.

The questionnaires were reviewed, and the following matters highlighted as areas to consider: -

- Treasury Management
- Risk
- Financial Management and Accounting
- IT systems and IT governance
- Ethics
- Norfolk/ Suffolk Collaboration
- Governance Framework and Annual Governance Statement

Action Recommended

The briefings currently planned are: -

- Benchmarking
- GDPR & Data Protection
- VFM
- Fraud and Economic crime
- Reoffending prevention work
- Forensics
- Risk Appetite

Therefore, the proposal is that the committee consider numbering the two lists of topics in priority order so that briefing sessions can be rearranged to cover the most urgent items first. In addition to consider whether any additional briefing sessions are required in the short term to ensure relevant coverage of topics that are likely to impact with internal audit reports due.

Conclusion

The OPCCN and the Constabulary are required to ensure that professional development is available to the Joint Audit Committee members. The briefings that are given by the different departments in both corporation soles on a meeting-by-meeting basis ensure that there is continuous professional development.

Recommendation

The Committee is recommended is to adopt the action recommended above or suggest alternative solutions.