



Cheshire
Constabulary



Dan Price
Cheshire
Police & Crime
Commissioner

**MINUTES OF THE JOINT AUDIT ADVISORY COMMITTEE HELD ON 30 JULY 2025 IN
CONFERENCE ROOM 3, CHESHIRE CONSTABULARY HQ, CLEMONDS HEY, OAKMERE
ROAD, WINSFORD, CW7 2UA**

Present: Joint Audit Advisory Committee

S Bleckly (Chair)
E Smith
P Birtles
Dr V Karthikeyan
D Sibbet

Office of the Police & Crime Commissioner

G Southern, Deputy Police and Crime Commissioner
D Taylor, Chief Executive
C Hodgson, Chief Finance Officer (OPCC)

Cheshire Constabulary

M Roberts, Chief Constable
D Bryan, Chief Legal Officer
B Malloy, Chief Finance Officer (Constabulary)
B Jones, Chief Accountant
D Gillett, Inspection & Assurance Manager

Internal Audit

C Black, Delivery Manager (MIAA)

External Audit

A Walling, Director (Bishop Fleming)

No members of the public observed Part 1 of the meeting.

Part 1 - Public items

1. Minutes of the Joint Audit Advisory Committee

1.1. The Part 1 minutes of the meeting held on 26 February 2025 were approved.

2. Action Log

2.1. The Joint Audit Advisory Committee Part 1 Action Log was noted, with no open actions.

3. Police & Crime Commissioner and Chief Constable Update

3.1. The Deputy Police and Crime Commissioner provided an update to the Committee in respect of;

- the OPCC move to Runcorn Town Hall, which has enabled MIT to move into HQ. The OPCC are frequent visitors to HQ and retain a space there,
- Forthcoming Scrutiny meetings,
- The Design Out Crime Conference and work with Cheshire Cares around Domestic Abuse,
- The launch of the Summer SWAP fund programme and the Commissioner's visits to more of the SWAP fund projects,

- The successful Citizens Assemblies (CA) held in Runcorn and Widnes where the cost of these was halved. The next CA is planned for Macclesfield,
- The Commissioner's focus on 'modernise' and an update on the drone programme where Cheshire are one of the pilot areas for new drone technology,
- The Ex-Offenders into Employment programme, which is going live this month,

3.2. The Chief Constable updated the Committee in relation to;

- The appointment of a new Deputy Chief Constable, Mike Evans, following the retirement of Chris Armitt after 36 years of service,
- Force performance, which is showing strong outcomes and an improving picture. National statistics show Cheshire is the safest place in the North West,
- Cheshire are part of a pilot project (1 of 6 forces) with CPS to take police charging back where a guilty plea is anticipated,
- Cheshire Constabulary now has 2,434 officers, the highest number since its inception,
- Finances are tight and officer numbers are fixed which makes budgeting difficult, there are penalties if numbers fall below 2,434, we continue to look for savings (and have done since 2010),
- Demand increases with good weather, and the demand levels seen on New Years Eve (usually highest) have been surpassed a number of times.

3.3. DS raised a query around recruitment and retention and SB asked about training requirements as a result of increased charge rates. These queries were answered by the Chief Constable.

4. Head of Internal Audit Opinion and Annual Report

4.1. The Delivery Manager (MIAA) presented this report to the Committee and explained it was a key source of assurance for the Annual Governance Statement (AGS). The Chair noted the substantial assurance and was reassured by this.

4.2. ES asked how recommendations were followed up and whether account had been taken of the report in the AGS. The Delivery Manager and Chief Finance Officer (OPCC) provided answers to these queries and assurance this was the case.

5. Draft Statement of Accounts and AGS 2024/25

5.1. The Chief Finance Officer (OPCC) provided an overview of the draft Statement of Accounts and AGS for 2024/25.

5.2. Queries around the extra section in PEEL within the narrative report were raised by the Chair and DS and it was agreed this would be clarified in the final accounts. Further queries were raised around the statement of accounts on capital slippage, reserve levels, modernisation/AI and collaboration costs and around the AGS on compliance with the financial management code and the procurement strategy by the Chair, DS and PB. These queries were answered by Officers, the Chief Constable and the Deputy Police and Crime Commissioner.

Action: Chief Finance Officer (Constabulary) to add information into the narrative statement around the additional PEEL category and the work undertaken to go above and beyond the recommendation.

6. External Audit Plan 2024-25

6.1. The Director of Bishop Fleming provided an overview of the planned work for 2024/25 and noted that work was already underway.

6.2. Queries were raised by ES and the Chair around fees, the timetable and the responses on the letter sent from the auditors to those charged with governance, which local government audit committees

see routinely but have not been included as police audit committees have different scope. The Director answered these queries.

Action: Bishop Fleming to circulate the responses to the letter to those charged with governance to members of the JAAC.

7. Internal Audit Plan 2025-26

7.1. The Delivery Manager (MIAA) provided an overview of the Internal Audit plan for 2024/25.

7.2. ES, DS and the Chair raised queries around the number of audits, the coverage of the key financial systems audit, benchmarking, managing audit resources, KPIs and client satisfaction surveys. The Delivery Manager provided answers, and an action was raised around responses to client satisfaction surveys.

Action: The Delivery Manager to notify the Inspection & Assurance Manager if there are audits which don't get answers on the client satisfaction survey so these can be followed up.

8. Forward Plan

8.1. The Delivery Manager (MIAA) asked that the NFI data matching exercise be removed from the current year as this is done every 2 years and is next due in July 2026, he provided a short explanation of what the data matching involves. The forward plan was then noted by the JAAC.

9. Internal Audit

9.1. *Internal Audit Progress Report* - The Delivery Manager (MIAA) provided an overview of the report. A query was raised by DS around the rollout of M365 review, this was answered by the Delivery Manager.

9.2. *Global Internal Audit Standards Briefing* - The Delivery Manager (MIAA) provided an overview of the briefing document on the new global internal audit standards. Queries were raised by the Chair around the process to move to the new standards, how the topical requirements will be addressed and the implications of the new standard for the work of the JAAC, as police audit committees are different from local authority audit committees. Queries were answered by the Delivery Manager and an action was raised for the next meeting.

Action: Delivery Manager (MIAA) to provide a more detailed briefing for the next JAAC meeting on the implications of the new Global Internal Audit Standards on the work of the JAAC and the impact of the topical requirements on the internal audit plan.

9.3. *Internal Audit Charter* - The Delivery Manager (MIAA) provided an overview of the charter. Queries were raised by ES and the Chair around wording, IA strategy and who carries out assessments of the work. The Delivery Manager responded, and the report will be updated accordingly.

9.4. *Central Ticket Office Review Terms of Reference 2025/26 (Final)* - The Terms of Reference were noted by the Committee.

9.5. *Business Continuity Planning Final Report (2024/25)* - The Delivery Manager (MIAA) provided an overview of the report, noting that the audit provided an overall assurance rating of 'substantial'. The Committee noted the three recommendations (two medium and one low) had been identified, all of which had been accepted by the Constabulary. PB raised queries around the definition of timeliness in respect of the BC reviews and the scope of the audit. The Delivery Manager answered these queries.

- 9.6. *Thrive SC Risk Assessment Review Final Report (2024/25)* - The Delivery Manager (MIAA) provided an overview of the report, noting that the audit provided an overall assurance rating of 'substantial'. The Committee noted the three recommendations (two medium and one low) had been identified, all of which had been accepted by the Constabulary. ES and the Chair raised queries around sample sizes and ratings and the narrative provided around findings and management actions. The Delivery Manager and Chief Constable answered these and one action was raised.

Action: Delivery Manager (MIAA) to provide more detail around the actual impact of risks in findings and recommended actions in future MIAA reports.

10. Service Assurance Plan

- 10.1. The Inspection & Assurance Manager provided an overview of the Service Assurance Plan which the Committee noted.

11. Any Other Business

- 11.1. The Chair asked for more details around JAAC Single Point of Contact (SPoC) roles and agreed that the Committee would discuss these and come back with volunteers for SPoC roles to the next Committee when the Terms of Reference of the JAAC would also be reviewed.