

# JOINT AUDIT ADVISORY COMMITTEE



Cheshire  
Constabulary



Dan Price  
Cheshire  
Police & Crime  
Commissioner

Date: Wednesday 24 September 2025

Time: 13:00

Venue: Cheshire Constabulary HQ, Clemonds Hey, Oakmere Road, Winsford, CW7 2UA

Any member of the public who wishes to observe this meeting is asked to register their interest no later than midday on Monday 22 September 2025 via email: [police.crime.commissioner@cheshire.police.uk](mailto:police.crime.commissioner@cheshire.police.uk).  
A link to enable access to the meeting and joining instructions will then be provided in advance of the meeting.

## AGENDA

### Part 1 - Public Items

	Contact	Page
1 <b>Minutes of the Joint Audit Advisory Committee</b> <i>To approve the minutes of the Joint Audit Advisory Committee held on 30 July 2025.</i>	S Bleckly	3
2 <b>Action Log</b> <i>To consider the attached action log update.</i>	S Bleckly	7
3 <b>Police &amp; Crime Commissioner and Chief Constable Update</b>	G Southern M Evans	-

### Part 1 - Public Items - For Advice

4 <b>Single Point of Contact Roles for 2025/6</b> <i>Discussion on potential single point of contact roles for JAAC members.</i>	S Bleckly	-
5 <b>Review of JAAC Terms of Reference</b> <i>To review the attached terms of reference</i>	C Hodgson/ S Bleckly	8
6 <b>External Audit Plan Interim Audit Completion Report</b> <i>Report to be circulated when available for discussion at the meeting.</i>	N Hollis/ A Walling	-
7 <b>Forward Plan</b> <i>To agree the attached forward plan</i>	S Bleckly	14

### Part 1 - Public Items - For Information

8 <b>Internal Audit</b> <i>To note the attached reports from the Internal Auditor.</i> (a) Internal Audit Progress Report (b) Internal Audit Follow Up Report (c) Central Ticket Office Review – Final Report (d) Professional Standards Review ToR	A Harrop/ C Black	15
9 <b>Service Assurance Plan</b> <i>To receive the attached report by the Chief Constable.</i>	D Gillett	49
10 <b>Any Other Business</b>	S Bleckly	-

### Part 2 - Private Items

The following matters will be considered in private as they involve the likely disclosure of exempt information as defined in the Freedom of Information Act 2000, in accordance with the section indicated below:

<b>Item</b>	<b>Section</b>		
<i>Minutes of the Joint Audit Advisory Committee</i>	(31) Law Enforcement		
<i>Action Log</i>	(31) Law Enforcement		
<i>Joint Strategic Risk Register</i>	(31) Law Enforcement (43) Commercial Interests		
<b>11 Minutes of the Joint Audit Advisory Committee</b> <i>To approve the minutes of the Joint Audit Advisory Committee held on 30 July 2025.</i>		S Bleckly	-
<b>12 Action Log</b> <i>To consider the attached action log update.</i>		S Bleckly	-
<b>Part 2 - Private Items - For Advice</b>			
<b>13 Joint Strategic Risk Register</b> <i>To consider the attached report by the Chief Constable/PCC.</i>		D Gillett	-
<b>14 Ransomware controls and governance</b> <i>To receive a verbal overview summarising the ransomware threat and the controls in place to counteract</i>		S Rogers	-
<b>Part 2 - Private Items - For Information</b>			
<b>15 Any Other Business</b>		S Bleckly	-

**For further information about this Agenda, please contact:  
Clare Hodgson on 01606 364000**



**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.

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

<b>Date of Meeting</b>	<b>Action Number</b>	<b>Action Details</b>	<b>Responsible for Action?</b>	<b>Status</b>	<b>Notes</b>
30/07/2025	2025/01	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.	B. Malloy	Open	<b>September Update</b> - This will be incorporated into the final Statement of Accounts which will come to the November JAAC. Action to remain open until then.
30/07/2025	2025/02	Bishop Fleming to circulate the responses to the letter to those charged with governance to members of the JAAC.	A. Walling N. Hollis	Open	<b>September Update</b> - Paper to be circulated.
30/07/2025	2025/03	The Delivery Manager (MIAA) 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.	C. Black	Propose Closure	<b>September Update</b> - This will be picked up as part of our monthly catch ups with the Inspection and Assurance Manager. We will notify them of any reviews which have not received a client satisfaction survey response.
30/07/2025	2025/04	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.	C. Black	Open	<b>September Update</b> - Format and timing to be discussed with JAAC Chair
30/07/2025	2025/05	Delivery Manager (MIAA) to provide more detail around the actual impact of risks in findings and recommended actions in future MIAA reports.	C. Black	Propose Closure	<b>September Update</b> - This has been noted and will receive feedback from the committee on reviews going forward to ensure this has been implemented



Police & Crime  
Commissioner  
for Cheshire



Cheshire  
Constabulary

## JOINT AUDIT ADVISORY COMMITTEE OPERATING PRINCIPLES AND TERMS OF REFERENCE

### Statement of Purpose

The purpose of the Cheshire Joint Audit Advisory Committee (JAAC) is to provide those charged with governance with independent, objective, and high-level assurance on the adequacy of governance, management, and internal control arrangements. By overseeing both internal and external audit, the JAAC makes an important contribution to ensuring effective assurance arrangements are in place. For the purposes of this document, the term 'Authority' refers to Cheshire PCC and Cheshire Constabulary.

### Scope

The JAAC provides comments, advice and assurance on matters relating to the internal control environment of the Constabulary and the Office of the Police and Crime Commissioner (OPCC).

If the JAAC has concerns about a specific governance or audit matter it may request the relevant policy or strategy to be presented to a JAAC meeting in order that assurance may be obtained, and constructive comment provided where appropriate.

The following do not fall within the scope of the JAAC:

- Crime Statistic performance.
- Constabulary operational risks.
- HMICFRS reports with an operational theme/basis
- Any reviews carried out by the Police and Crime Panel

### Independence and Effectiveness

The JAAC is independent and objective of executive decision making. It is an advisory committee which provides assurance to those charged with governance (the PCC and Chief Constable). The committee is directly accountable to the PCC and Chief Constable and is independent of the executive or operational responsibilities of the PCC or Chief Constable. Membership comprises of co-opted independent members and the JAAC follows the requirements set out in the Home Office Financial Management Code of Practice.

### Core Functions

The core functions of the JAAC are to provide assurance to those charged with governance on a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are

maintained.

### Governance, risk and control

- To review the corporate governance arrangements against the good governance framework, including the ethical framework, and consider the local code of governance.
- To monitor the effective development and operation of risk management in the OPCC and force.
- To monitor progress in addressing risk-related issues reported to the committee.
- To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- To consider reports on the effectiveness of financial management arrangements, including compliance with CIPFA's Financial Management Code.
- To consider the OPCC's and force's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- To review the assessment of governance related fraud risks and potential harm to the OPCC and force from fraud and corruption resulting from potential weaknesses in the internal control environment.
- To monitor the governance related counter fraud processes, actions and resources.
- To review the governance and assurance arrangements for significant partnerships or collaborations.

### Financial and governance reporting

#### Governance reporting

- To review the Annual Governance Statement (AGS) prior to approval by the PCC and Chief Constable and consider whether it properly reflects the risk environment and supporting assurances, including the head of internal audit's annual opinion.
- To consider whether the annual evaluation for the AGS fairly concludes that governance arrangements are fit for purpose, supporting the achievement of the OPCC's and force's objectives.

#### Financial reporting

- To monitor the arrangements and preparations for financial reporting to ensure that statutory requirements and professional standards can be met.
- To review the annual statements of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the authority.
- To consider the external auditor's reports to the PCC and the Chief Constable on issues arising from the audit of the accounts.
- To consider the OPCC's and force's framework of assurance and ensure that it adequately addresses their risks and priorities.

### External audit

- To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by PSAA or the auditor panel as appropriate.

- To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
- To consider specific reports as agreed with the external auditor.
- To comment on the scope and depth of external audit work and to ensure it gives value for money.
- To consider the level of external audit fee charged.
- To advise on commissions of additional work from external audit.
- To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.
- To provide free and unfettered access to the audit committee chair for the auditors, including the opportunity for a private meeting with the committee.

### Internal audit

- To recommend for approval the internal audit charter.
- To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.
- To review the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
- To consider significant interim changes to the risk-based internal audit plan and resource requirements.
- To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.
- To consider any impairments to the independence or objectivity of the head of internal audit arising from additional roles or responsibilities outside of internal auditing and to recommend and periodically review safeguards to limit such impairments.
- To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:
  - updates on the work of internal audit, including key findings, issues of concern and action in hand as a result of internal audit work
  - regular reports on the results of the Quality Assurance and Improvement Programme (QAIP).
  - reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN), considering whether the non-conformance is significant enough that it must be included in the AGS.
- To consider the head of internal audit's annual report, including:
  - the statement of the level of conformance with the PSIAS and LGAN and the results of the QAIP that support the statement (these will indicate the reliability of the conclusions of internal audit)
  - the opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control, together with the summary of the work supporting the opinion (these will assist the committee in reviewing the AGS).
- To consider summaries of specific internal audit reports as requested.

- To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the OPCC or force, or where there are concerns about progress with the implementation of agreed actions.
- To contribute to the QAIP and in particular to the external quality assessment of internal audit that takes place at least once every five years.
- To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

#### Accountability arrangements

- To report to the PCC and Chief Constable on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements and internal and external audit functions.
- To report to the PCC and Chief Constable on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
- To publish an annual report on the work of the committee, including a conclusion on the compliance with the CIPFA Position Statement

#### **JAAC Membership and Tenure**

To provide the level of expertise and understanding required of the JAAC, and to have an appropriate level of influence, the members of the JAAC need to be of high calibre. When selecting new JAAC members, aptitude will be considered alongside relevant knowledge, skills, and experience.

Characteristics of JAAC membership:

- A membership that is trained to fulfil their role so that members are objective, have an inquiring and independent approach, and are knowledgeable. To aid the JAAC in discharging their purpose, core functions and outputs, all Cheshire JAAC Members will be required to undergo appropriate training, as and when required by the PCC and the Chief Constable, which will be funded by the Authority.
- A membership that promotes good governance principles, identifying ways that better governance arrangement can help achieve the PCC and Chief Constables objectives.
- Financial awareness and awareness of current accounting issues and the principles of risk management and governance.
- A strong, independently minded chair, displaying a depth of knowledge, skills, and interest. There are many personal skills needed to be an effective chair, but key to these are:
  - promoting apolitical open discussion
  - managing meetings to cover all business and encouraging a candid approach from all participants

- maintaining the focus of the committee on matters of greatest priority.
- Willingness to operate in an apolitical manner.
- Unbiased attitudes – treating auditors, the executive and management fairly.
- The ability to challenge the executive and senior managers when required.
- Knowledge, expertise, and interest in the work of the JAAC and the willingness and ability to keep up to date with new developments relevant to policing and the OPCC both nationally and locally.

While expertise in the areas within the remit of the JAAC is very helpful, the attitude of JAAC members and willingness to have appropriate training are of equal importance. Understanding of the objectives and current significant issues for the police service and OPCC at a local and national level should be present or be acquired as soon as possible after appointment to the JAAC.

The appointment of new members on the committee should consider the overall knowledge and expertise of the existing members.

Cheshire JAAC will comprise a maximum of five independent members, including the Chair, who are independent of the PCC and the Chief Constable. A minimum of two members must attend for the meeting to be deemed quorate.

Members will be appointed by the PCC and Chief Constable. The initial term of office will be 3 years with up to a further 3 years renewed on an annual basis. The PCC and Chief Constable will appoint the Chair from amongst the members.

In the event of any dispute between JAAC members, this will be settled by a majority vote. In the event of an equal split vote the Chair will have the deciding vote.

### **Engagement and outputs**

The JAAC will be established and supported to enable it to address the full range of responsibilities within its terms of reference and operating principles.

To discharge its responsibilities effectively, the JAAC will:

- meet regularly, at least four times a year, and have a clear policy on those items to be considered in private and those to be considered in public
- be able to meet privately and separately with the external auditor and with the head of internal audit
- include, as regular attendees, the chief finance officers (s151 officers), the chief executive, the head of internal audit and the appointed external auditor; other attendees may include the monitoring officer. These officers should also be able to

access the JAAC members, or the chair, as required

- have the right to call on any other officers or agencies of the authority as required; police audit committees should recognise the independence of the Chief Constable in relation to operational policing matters.
- support transparency, reporting regularly on its work to those charged with governance
- report annually at a JAAC meeting on how the JAAC has complied with their terms of reference and operating principles and include an assessment of its performance. This should include an evaluation of its impact and an identification of areas for improvement. This review may be a self-assessment or an external review. The report should be available to the public.

### **Arrangements for Meetings**

The OPCC will provide administrative support for meetings of the JAAC.

The dates of JAAC meetings will be published on the PCC website. Additional meetings may be convened by two or more members having consulted the PCC and Chief Constable in writing.

The JAAC is not subject to the Local Government Access to Information legislation but is subject to the Freedom of Information Act. In the interests of transparency, it will meet publicly, except when considering restricted information, when it will meet privately.

The minutes of each JAAC will be presented to the PCC and Chief Constable for discussion prior to circulation and will be agreed at the next JAAC meeting.

### **Right of Attendance**

The PCC, the Chief Constable and their Statutory Officers have the right of attendance at the JAAC meetings. Other relevant officers may also attend, if necessary, to brief the JAAC directly on specific items.

Either prior to JAAC meetings or at the end of the formal agenda, the JAAC will have the opportunity for separate private meetings with the Internal & External Auditors and Statutory Officers. The JAAC should meet with Internal and External Audit at least annually, without officers being present.

## Overview of topics to be covered during the period September 2025 -July 2026

Part 1 Items	Sep-25	Nov-25	Feb-26	Jul-26
Minutes of Joint Audit Advisory Committee	✓	✓	✓	✓
Matters Arising from Previous JAAC Meetings	✓	✓	✓	✓
Briefing from Police and Crime Commissioner & Chief Constable	✓	✓	✓	✓
JAAC Annual Report and Effectiveness Review			✓	
Single Point of contact roles for 2025/26	✓			
Review of JAAC Terms of Reference	✓			
External Audit Plan				✓
External Audit Interim Audit Completion Report	✓			
External Audit Completion Report and Letter of Representation		✓		
External Audit Auditor's Annual Report (inc. VFM)		✓		
Internal Audit Progress Reports	✓	✓	✓	✓
Head of Internal Audit Opinion				✓
Internal Audit Final Reports	✓	✓	✓	✓
Internal Audit Charter				✓
Internal Audit Terms of Reference (Tor)	✓	✓	✓	✓
Internal Audit Plan			✓	✓
NFI Data Matching				✓
Management response to implement agreed actions following Internal Audit Recommendations	✓	✓	✓	✓
Statement of Accounts		Final		Draft
Annual Governance Statement (inc. Counter Fraud)		Final		Draft
Mid-Year Medium Term Financial Strategy Update		✓		
Value for Money profiles		✓		
Service Assurance Plan	✓	✓	✓	✓
Part 2 Items	Sep-25	Nov-25	Feb-26	Jul-26
Minutes of Joint Audit Advisory Committee	✓	✓	✓	✓
Matters Arising from Previous JAAC Meetings	✓	✓	✓	✓
Strategic Risk Register	✓	✓	✓	✓
Annual Risk Report				✓
Internal Audit ToR/Reports	✓	✓	✓	✓

# Internal Audit Progress Report Joint Audit Advisory Committee (September 2025)

Office of the Police and Crime Commissioner for Cheshire /  
Cheshire Constabulary

# Contents

## 1 Introduction

## 2 Key Messages for Joint Audit Advisory Committee Attention

Appendix A: Contract Performance

Appendix B: Performance Indicators

Appendix C: Assurance Definitions and Risk Classifications

## Global Internal Audit Standards (UK public sector)

Our work was completed in accordance with Global Internal Audit Standards (UK public sector).

## 1 Introduction

This report provides an update to the Audit Committee in respect of the progress made against the Internal Audit Plan for 2025/26. It brings to your attention matters relevant to your responsibilities as members of the Joint Audit Advisory Committee (JAAC).

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Global Internal Audit Standards (UK public sector).

This progress report covers the period 1<sup>st</sup> July – 31<sup>st</sup> August 2025.

## 2 Key Messages for Joint Audit Advisory Committee Attention

Since the last meeting we have focused on the following areas:

### 2025/26 Audit Reviews

The following reviews have been finalised:

- Central Ticket Office (**Substantial Assurance**)

*The full report has been included separately within the JAAC papers.*

The following reviews are in progress:

- Professional Standards (**Fieldwork**)
- National Fraud Initiative (**Fieldwork – matches being reviewed**)
- Key Financial Systems (**Planning**)

## Audit Plan Changes

The Joint Advisory Audit Committee will be notified of any amendments to the original plan and highlighted separately below to facilitate the monitoring process.

- A request has been made from the Constabulary to delay the Expenses element of the Key Financial Systems review to Q4. This is due to ongoing commitments in Q3 for the key points of contact around pay awards and pensions banding. Therefore it has been agreed with the Constabulary that that we will go ahead with the Key Financial Systems review in Q3, and we will deliver the expenses element in Q4 and produce a separate briefing note.

## Follow Ups

A separate follow up report is included within the JAAC papers.

## Added Value

### Briefings



Our latest briefings/blogs/podcasts are:

- [Celebrating 10 Years of the MIAA Internship Programme: Reflections from Our 2024 Interns](#)
- [25/26 MIAA Insight - AI Governance Checklist](#)

## Appendix A: Contract Performance

The Global Internal Audit Standards (UK public sector) state that 'In the UK public sector, a chief audit executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control.'

Below confirms the delivery of your Head of Internal Audit Opinion for 25/26:

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Joint Audit Advisory Committee Reporting
Core/ Mandated Assurances				
Key Financial Transactional Processing Controls & Expenses		Planning		February 2026
National Fraud Initiative	N/A	Fieldwork		July 2026
Risk Based Audits				
Central Ticket Office		Final Report	Substantial	September 2025
Professional Standards		Fieldwork		November 2025
Victim Support		Q4 Delivery		July 2026
Rollout of M365		Q4 Delivery		July 2026
Follow Up				

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Joint Audit Advisory Committee Reporting
Q1 / Q2	N/A	Complete	N/A	September 2025
Q3 / Q4	N/A	Q4 Delivery		July 2026

If due to circumstances beyond our control we are unable to achieve sufficient depth or coverage, we may need to caveat opinions and explain the impact of this and what will be done to retrieve the position in future.

## Appendix B: Performance Indicators

The primary measure of your internal auditor's performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

Element	Reporting Regularity	Status	Summary
Delivery of the Head of Internal Audit Opinion (Progress against Plan)	Each Joint Audit Advisory Committee	Green	There is ongoing engagement and communications regarding delivery of key reviews to support the Head of Internal Audit Opinion.
Issue a Client Satisfaction Questionnaire following completion of every audit.	Every Final report includes a questionnaire for client feedback	Green	
Percentage of recommendations raised which are agreed	Each Joint Audit Advisory Committee	Green	
Percentage of recommendations which are implemented	Follow Up will be reported twice per year	Green	
Qualified Staff	Annual	Green	MIAA have a highly qualified and diverse workforce which includes 75% qualified staff.
Quality	Annual	Green	MIAA operate systems to ISO Quality Standards. MIAA conforms with the Global Internal Audit Standards (UK public sector).

## Appendix C: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: <ul style="list-style-type: none"> <li>the efficient and effective use of resources</li> <li>the safeguarding of assets</li> <li>the preparation of reliable financial and operational information</li> <li>compliance with laws and regulations.</li> </ul>
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: <ul style="list-style-type: none"> <li>has a low impact on the achievement of the key system, function or process objectives;</li> <li>has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.</li> </ul>
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

## Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

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# Recommendations Follow Up Assignment Report 2025/26

Police and Crime Commissioner for Cheshire / Cheshire  
Constabulary

September 2025

# Contents

## 1 Executive Summary

### Appendix A: Assurance Definitions and Risk Classifications

MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation and is for your sole use. If you have any queries regarding this review, please contact the Engagement Manager. To discuss any other issues then please contact the Regional Assurance Director.

## 1 Executive Summary

A key part of the work undertaken by MIAA as your internal auditors involves us making recommendations to improve and strengthen governance, risk management and controls to support the organisation in achieving its objectives. To verify that the benefits of the recommendations are achieved, it is necessary to subsequently follow up on implementation of agreed actions, to fully assess:

- Whether implementation has occurred or been superseded by further events; and
- Whether the actions have produced the intended effect.

Follow-up is, therefore, a vital aspect of the internal audit process and it is our policy, in accordance with the Internal Audit plan and professional standards to revisit previous assignments.

The table overleaf sets out the areas and recommendations which have been reviewed this time and the level of progress which has been made. Our review confirms that excellent progress has been made in implementing recommendations.

Audit Report	Total No. of Recs to be followed up	Implemented	Partial				Not Implemented				Superseded/ Not Accepted				Not Yet Followed Up				Comments	
			C	H	M	L	C	H	M	L	C	H	M	L	C	H	M	L		
<b>2024/25</b>																				
Pensions	3	2	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 Medium risk and 1 low risk recommendation implemented. 1 Medium risk recommendation extended to October 2025 to allow the Constabulary to further explore governance arrangements with LGPS.
Neighbourhood Policing & Problem Solving	5	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	4 recommendations implemented. 1 Medium risk recommendation due November 2025.	
Custody Referrals	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>Complete</b>
Business Continuity	3	2	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 recommendations implemented. 1 recommendation partially implemented. Peer review of business continuity process confirmed for October 2025.
Thrive Risk Assessment	3	2	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 recommendations implemented. 1 recommendation partially implemented. Monthly compliance meetings have been set up, but these need to be formalised with a Terms of Reference and minutes / action plans. Extended to November 2025.
<b>Total</b>	<b>18</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>		

## Appendix A: Assurance Definitions and Risk Classifications

Level of Assurance	Description
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Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: <ul style="list-style-type: none"> <li>the efficient and effective use of resources</li> <li>the safeguarding of assets</li> <li>the preparation of reliable financial and operational information</li> <li>compliance with laws and regulations.</li> </ul>
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Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.



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**Limitations**

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**Public Sector Internal Audit Standards**

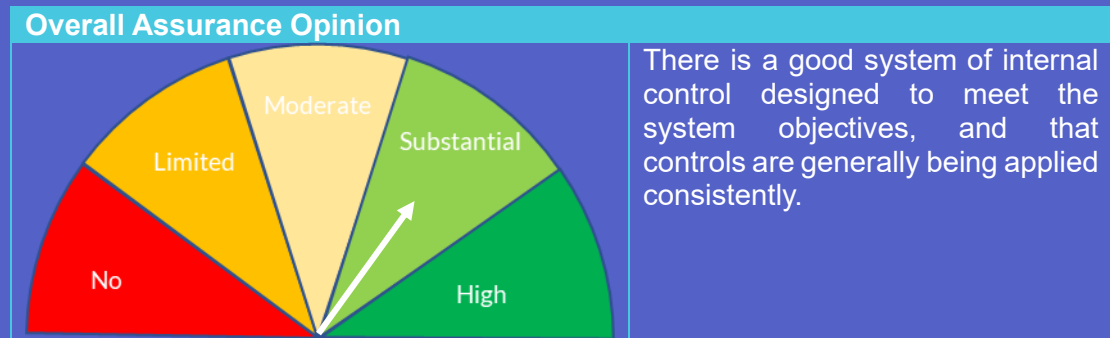
Our work was completed in accordance with Public Sector Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.

# Central Ticket Office - Public Access System (PAS)

## Assignment Report 2025/26 (Final)

Police and Crime Commissioner and Chief Constable for Cheshire

301CPCC\_2526\_004



# Contents

## 1 Executive Summary

## 2 Findings and Management Action

Appendix A: Engagement Scope

Appendix B: Assurance Definitions and Risk Classifications

Appendix C: Report Distribution

MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation and is for your sole use. If you have any queries regarding this review, please contact the Engagement Manager. To discuss any other issues then please contact the Director.

### 3 Executive Summary

**Overall Audit Objective:** The overall objective of the review was to provide assurance on the effectiveness, efficiency, and outcomes of the recently implemented Public Access System (PAS). The review assessed whether the system has met its intended objectives, was operating as expected, and was delivering value.

**Scope Limitation:** The scope of this review focused on the objectives detailed in appendix above and was limited to the controls in operation at the organisation.

#### Key Findings/Conclusion

Overall, there was a good system of internal control designed to meet the system objectives, and controls are generally being applied consistently.

The Central Ticket Office Public Access System (CTO PAS) was implemented in August 2024 following a period of consultation and testing. PAS forms part of the pathway for road traffic offences, allowing alleged offenders to make an admission, nomination and view the photographs and calibration certificates associated with their notice of intended prosecution (NIP). During this time there has been a change in the senior leadership team for the Roads and Crime Unit.

Good practice was recognised for the user engagement with PAS. Controls were in place for processing printed letters and to help aid the continuity for written statements. Project planning and documentation for the PAS implementation were well-managed, with clear evidence of structured oversight and control throughout the project lifecycle.

One medium-risk recommendation has been raised in relation to governance. Areas for improvement were noted regarding the review of system access and completing a post implementation review of PAS.

One low recommendation has been raised, as existing process maps were developed prior to the implementation of PAS in August 2024 and may no longer reflect current operational workflows.

Objectives Reviewed	RAG Rating
Roles and responsibilities	Green
PAS delivery	Green
PAS system	Green
System access	Green
End to end processes	Amber
Governance reporting	Green
<b>Overall Assurance Rating</b>	<b>Substantial</b>

Recommendations		
Risk Rating	Control Design	Operating Effectiveness
Critical	-	-
High	-	-
Medium	-	1
Low	-	1
<b>Total</b>	<b>-</b>	<b>2</b>

## Areas of Good Practice

- An evaluation of the CTO was completed in February 2023 which recommended the implementation of PAS. A project closure report shared shows actual costs incurred for year 1 aligned to budget.
- A project plan was evidenced and showed the timeframes for each task up to the go live date for PAS. The business case shared identified PAS as an operational efficiency saving which could be funded within the existing roads and crime budget.
- Roles and responsibilities for services were clearly set out and communicated, within the agreed call-off contract with the supplier, NEC Software Solutions UK Limited.
- Process maps are in place which detail the management of traffic offences and the involvement of PentIP and EROS, which provide the information for PAS that allows users to validate details.
- Although not quantified the PAS system has reduced the administrative constraints of admissions made through post. A development has been set to send NIP and NIP reminder letters electronically, to further benefit the CTO.
- System access is controlled by a small number of users with full role accounts. Accounts are automatically expired after 60 days of inactivity.
- Contact with the supplier is maintained and faults can be raised through a support desk and direct line with a supplier contact.
- The NIP and NIP reminder letters sent to alleged offenders feature several notices to use the PAS system; these include a direct link to the web address.
- Although routine Key Performance Indicators (KPIs) have not been agreed, data for offences occurred between 01/08/2024 and

30/04/2025 confirmed 79.9 % (27,485/ 34,384) of offences committed during this period had an admission in PAS. In relation to other forces as a benchmark Cheshire shows a favourable position.

- Alleged offenders can contact the CTO through telephone line and by post. These contact details are signposted within PAS and on NIP and NIP reminder letters.
- Frequently asked questions (FAQs) can be found on the third page of NIP letters issued and can be viewed with PAS.
- Internal team meetings are held monthly to evidence oversight of camera safety and any actions raised for the CTO.
- Contact is maintained with regional and national force representatives. This includes engagement with the national fixed penalty notice (FPN) and PentIP collaboration hub.

### Key Findings – Issues Identified

Medium	3.1. In relation to governance and reporting we have raised the following: <ul style="list-style-type: none"><li>• Inconsistent review of PAS system access.</li><li>• Efficiency savings from PAS implementation have not been assessed.</li></ul>
Low	3.2. Process maps pre-date PAS implementation (August 2024) and may not reflect current workflows.

## 4 Findings and Management Action

1. Corporate Governance and Reporting		Risk Rating: Medium
Operating Effectiveness		
<p><b>Key Finding</b> – In relation to governance and reporting, we identified the following:</p> <ul style="list-style-type: none"> <li>i. PAS access is not formally reviewed on a consistent basis.</li> <li>ii. The efficiency savings following the implementation of PAS have not been calculated and recognised as good practice.</li> </ul>	<p><b>Specific Risk</b> –</p> <ul style="list-style-type: none"> <li>i. Risk of unauthorised or inappropriate access to sensitive data.</li> <li>ii. Not calculating or recognising efficiency savings limits the organisation's ability to Assess the Return on Investment (ROI) of PAS.</li> </ul>	<p><b>Recommendation</b> –</p> <ul style="list-style-type: none"> <li>i. Introduce a formalised, recurring process (e.g. quarterly) for reviewing user access to PAS, to ensure roles remain appropriate and leavers have been removed from the system.</li> <li>ii. It should be evaluated and recognised as good practice what cost savings have been made post implementation of PAS.</li> </ul>
<p><b>Management Response</b> – The Public Access System has several control measures built in to prevent unauthorised access to information including access control limits and account suspension following a period of inactivity. A review of access control lists is already undertaken however we acknowledge the recommendation to improve this governance. We have therefore implemented a quarterly review meeting by the CTO Manager to review the access control list and ensure it remains relevant. This will then be reported into the Monthly Camera Safety &amp; CTO Review Meeting chaired by the Chief Inspector for the Roads and Crime Unit.</p>		<p>Evidence to confirm implementation –</p> <p>Evidence of meeting actions completed</p> <p>Post Implementation Review Report</p>

<p>A Post Implementation Review of the Public Access System has been raised with our IT Portfolio team. A review will be undertaken by a coordinator within the next 3 months and a report published to identify best practice, and any efficiencies identified.</p> <p>Responsible Officer – CI Cameron Taylor</p> <p>Implementation Date –</p> <ol style="list-style-type: none"> <li>1. Action already implemented</li> <li>2. 30<sup>th</sup> November 2025</li> </ol>	
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<p><b>2. Process maps</b></p>		<p><b>Risk Rating: Low</b></p>
<p>Operating Effectiveness</p>		
<p><b>Key Finding</b> – Although process maps were in place detailing the management of traffic offences, these process maps were implemented in 2022/2023 and have not been reviewed since.</p> <p>Therefore the process maps pre-date PAS implementation (August 2024) and may not reflect current workflows.</p>	<p><b>Specific Risk</b> – Process maps are not aligned with current system functionality, leading to staff and officers following outdated or inefficient procedures.</p>	<p><b>Recommendation</b> – Review all process maps and update where relevant to reflect the current end-to-end workflows following the implementation of PAS.</p>
<p><b>Management Response</b> – The process maps were established as part of a Central Ticket Office review that was completed in March 2023. The process maps include several different strands and how they enter the Central Ticket Office in different formats. There is then a single process map that outlines how they collectively move through the Central Ticket Office. Whilst these process maps pre-date the introduction of the Public Access System, they remain relevant and accurate. One process map required updating to include the additional function</p>	<p>Evidence to confirm implementation – Updated process map</p>	

of the Public Access System. This has now been completed and the process map has been updated.

Responsible Officer – CI Cameron Taylor

Implementation Date – Action already implemented

## Appendix A: Engagement Scope

### Scope

- Roles and responsibilities have been clearly set out and communicated, within an agreed Contract/ Service Level Agreement (SLA).
- PAS was delivered in line with agreed scope, budget, and timeline.
- The system meets its intended purpose, and the anticipated benefits have been realised.
- Access to the system is controlled and monitored.
- End to end processes are clearly defined to support the consistent management of alleged traffic offences in the PAS.
- Contract management measures such as Key Performance Indicators (KPIs) are in place and are monitored.
- Governance structures are clearly defined to manage Central Ticket Office risks including post PAS implementation.

### Scope Limitations

The scope of this review focused on the objectives detailed in appendix above and was limited to the controls in operation at the organisation.

### Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee

or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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## Appendix B: Assurance Definitions and Risk Classifications

Level of Assurance	Description
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Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: <ul style="list-style-type: none"> <li>the efficient and effective use of resources</li> <li>the safeguarding of assets</li> <li>the preparation of reliable financial and operational information</li> <li>compliance with laws and regulations.</li> </ul>
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## Appendix C: Report Distribution

Name	Title
Daniel Gillett	Inspection and Assurance Manager / HMICFRS Liaison Officer
Mark Roberts	Chief Constable
Alison Ross	Assistant Chief Constable
Cameron Taylor	Chief Inspector
John Forshaw	Superintendent – Road and Crime Unit
Phil Brocklehurst	Office Manager – Central Ticket Office
Mike Evans	Deputy Chief Constable
Daniel Price	Police and Crime Commissioner
Gemma Southern	Deputy Police and Crime Commissioner
Clare Hodgson	Chief Finance Officer (OPCC)
Damon Taylor	Chief Executive (OPCC)



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**Public Sector Internal Audit Standards**

Our work was completed in accordance with Public Sector Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.

Combined Pack - Page Number 042



# Professional Standards Review

## Terms of Reference 2025/26

Police and Crime Commissioner and Chief Constable for  
Cheshire

301CPCC\_2526\_002

## 1 Introduction and Background

The review of Professional Standards will be conducted in accordance with the requirements of the 2025/26 Internal Audit Plan, as approved by the Joint Management Board.

The integrity, professionalism, and ethical conduct of police officers and staff are fundamental to maintaining public trust and confidence in policing. The Professional Standards Department (PSD) plays a critical role in upholding these principles by overseeing conduct, complaints, integrity, and internal investigations. Given the increasing national focus on ethical policing and officer behaviour, it is vital that the constabulary's professional standards arrangements are robust, transparent, and effectively managed.

Over recent years, there has been heightened public and media scrutiny of police conduct across the UK, with several high-profile cases raising concerns about misconduct, culture, and accountability within law enforcement. In this context, internal oversight and assurance over professional standards functions have become more important than ever, both to ensure compliance with national regulations and to support continuous improvement.

## 2 Audit Objective

The overall objective of this review is to evaluate the effectiveness of governance arrangements and reporting mechanisms within the PSD. It will also consider the extent to which the constabulary aligns with national frameworks, including the College of Policing's Code of Ethics, the Police Conduct Regulations, and guidance issued by the Independent Office for Police Conduct (IOPC).

## 3 Audit Scope

Sub Objective	Risk
The Constabulary has policies and procedures in place governing complaint handling, misconduct investigations, and ethical conduct.	Non-compliance with national frameworks, inconsistent treatment of officers or complainants, and legal or regulatory challenge.
There are clear roles, responsibilities and accountabilities within the Constabulary and the Professional Standards Department.	Gaps in oversight, inconsistent decision-making, and reduced effectiveness of the Professional Standards Department.
The Constabulary have processes for recording, investigating, and resolving complaints and misconduct cases.	Delays, inadequate investigations, loss of public confidence, or failure to detect serious misconduct.
There is a training programme in place which meets the specific needs of different staff / officer groups within the Constabulary involved with Professional Standards.	Non-compliant investigations, poor handling of complaints, inconsistent decision-making, and failure to meet national standards or public expectations.
Learning from complaints and misconduct cases is captured, communicated, and used.	Repeated failings, lack of continuous improvement, and reduced public confidence and reputation.

Monitoring and governance arrangements are in place to oversee reporting mechanisms for the Professional Standards department, risk management, and the wider Constabulary.	Poor oversight of misconduct, delays in investigations, reputational damage, and failure to meet statutory or regulatory expectations.
Arrangements are in place to track, implement, and monitor recommendations and areas for improvement arising from HMICFRS inspections relating to Professional Standards.	Failure to effectively implement HMICFRS recommendations could result in persistent weaknesses, poor performance ratings, missed opportunities for improvement, and continued external scrutiny or intervention.

The limitations to scope are as follows:

- This audit will not provide assurance over the vetting process. The operational and decision-making processes specific to vetting will be excluded from this review.

## 4 Audit Approach

Following discussion with management, it has been agreed that the review is to be undertaken both onsite and remotely. We will confirm arrangements for onsite working with you as part of audit planning. Whilst working remotely, we will ensure that regular contact is maintained throughout the audit process to feedback on progress and matters arising.

Following completion of the audit fieldwork we will meet with operational managers and/or the audit sponsor to discuss the audit findings and proposed recommendations. A draft report will be produced; your responses to these recommendations and a timetable for any actions to

be carried out will be agreed and incorporated into the final report, along with the names of staff who will be responsible for their implementation. The final report will be approved by the lead Senior Officer. The conclusion of all final reports are reported to the Joint Audit Advisory Committee.

## 5 Information Requirements

We have provided below details of documentation we require to undertake the review. Please note that this list is not exhaustive and there may be other documents that we request once we have commenced the fieldwork. Similarly, if you are aware of any other documents that would assist the review which are not listed below, we would be grateful if you could make these available to us:

- HMICFRS inspection reports and post-inspection action plans.
- Current policies and procedures covering complaints handling and misconduct investigations
- Organisational chart showing PSD structure and key roles/responsibilities.
- Job descriptions for key PSD roles.

## 6 Proposed Timescales

Stage	Proposed Date
Fieldwork commences	August 2025
Discussion document to client	August 2025
Responses by client	September 2025
Final report	September 2025

## 7 Key Contacts and Report Distribution

Name	Title
Daniel Gillett	Inspection and Assurance Manager / HMICFRS Liaison Officer
Mark Roberts	Chief Constable
Alison Ross	Assistant Chief Constable
Nicola Bailey	Chief People Officer
Bill Malloy	Chief Finance Officer
Simon Parsonage	Superintendent (Head of PSD)
Duncan Gouck	Detective Chief Inspector
Daniel Price	Police and Crime Commissioner

Jane Whalen	Deputy Police and Crime Commissioner
Gemma Southern	Deputy Police and Crime Commissioner
Clare Hodgson	Chief Finance Officer (OPCC)
Damon Taylor	Chief Executive (OPCC)

## 8 Data Protection and Freedom of Information

MIAA takes their responsibility for the security and protection of information acquired and used during the delivery of its work seriously.

MIAA are compliant with the requirements of the NHS Data Security and Protection Toolkit and are Cyber Essentials Plus certified. We have in place a comprehensive Information Security and Privacy Management system based upon ISO 27001 and ISO 27701 and have implemented a range of technical controls to protect data.

In delivering this assignment MIAA will acquire supporting information from you, some of which may be confidential or otherwise sensitive. This information will be used solely for the completion of this assignment and for informing our Head of Internal Audit Opinion.

In this context, MIAA are considered data processor for that information and thus are subject to the requirements of the Data Protection Act and the UK General Data Protection Regulation, where personally identifiable information is concerned, and the Freedom of Information Act, where corporate information is concerned.

MIAA will, therefore, be required to not only comply with the laws and regulations in respect of our control of the data but will also be responsible for any appropriate disclosure under the legislation.

## 9 Your Acceptance

Please do not hesitate to contact MIAA should you have any comments regarding the Terms of Reference (these will be assumed as agreed if MIAA are not informed otherwise).



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# CHESHIRE CONSTABULARY SERVICE ASSURANCE PLAN 2025/26

*Enabling the constabulary to understand and continuously improve service delivery by  
focusing on proactive monitoring and problem identification & resolution.*



## Cheshire Constabulary Service Assurance Plan – 2025/26

Review / Audit Team	Title and Reason for Audit	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
MIAA	<b>Business Continuity</b>	To provide assurance that the Constabulary have developed and implemented robust Business Continuity planning arrangements.	Q4 (2024/25)	<b>Mar 2025:</b> Fieldwork completed <b>Apr 2025:</b> Draft report circulated <b>July 2025:</b> Final report <b>Sept 2025:</b> Update to be provided by MIAA at JAAC	Joint Audit Advisory Committee
MIAA	<b>THRIVE Risk Assessments</b>	To provide assurance of the systems and processes in place with regards to the appropriate application and recording of THRIVE	Q4 (2024/25)	<b>Apr 2025:</b> Fieldwork completed <b>May 2025:</b> Draft report circulated <b>July 2025:</b> Final report <b>Sept 2025:</b> Update to be provided by MIAA at JAAC	Joint Audit Advisory Committee
MIAA	<b>Central Ticket Office</b>	To provide assurance on the effectiveness, efficiency and outcomes of the recently implemented Public Access System (PAS).	Q1	<b>Aug 2025:</b> Fieldwork completed, awaiting draft report. <b>Sept 2025:</b> Update to be provided by MIAA at JAAC	Joint Audit Advisory Committee
MIAA	<b>Professional Standards</b>	Awaiting terms of reference from MIAA.	Q2	<b>Aug 2025:</b> Audit in planning phase. <b>Sept 2025:</b> Update to be provided by MIAA at JAAC	Joint Audit Advisory Committee
MIAA	<b>Key Financial Systems Including Expenses</b>		Q3		
MIAA	<b>Victim Support</b>		Q4		

## On-going Regular Monitoring Activity – 2025/26

Review / Audit Team	Title and Reason for Audit	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
Force Crime Registrar	Enhanced crime recording and outcome assurance reviews.	Audits to ensure that we comply with the PEEL assessment framework and our enduring AFIs and advisory notes relating to crime data integrity and application of crime outcomes.	Q1	<p>Outcome 1a audit of 230 records completed May 2025 reported to Investigations Board.</p> <p>Ongoing review of N100 incidents reported to RASSO gold.</p> <p>Due to staff availability, the audit plan for the next quarter is currently being revised. Audits currently being prioritised are the recording of sexual offences and outcome 8.</p>	Investigations Board RASSO Gold
Force Crime Registrar	Enhanced crime recording and outcome assurance reviews.	Audits to ensure that we comply with the PEEL assessment framework and our enduring AFIs and advisory notes relating to crime data integrity and application of crime outcomes.	Q2	<p>Audits on ASB, outcome 8 (community resolution) and outcome 21 completed and reported to Volume Crime Gold and Investigations Board.</p> <p>Sexual offences and N100 audits completed and reported to RASSO Gold meeting.</p> <p>Outcome 16 and domestic abuse audits will be completed in August / September 2025.</p>	Volume Crime Gold Investigations Board RASSO Gold
Force Crime Registrar	Enhanced crime recording and outcome assurance reviews.	Audits to ensure that we comply with the PEEL assessment framework and our enduring AFIs and advisory notes relating to crime data integrity and application of crime outcomes.	Q3		

Force Crime Registrar	Enhanced crime recording and outcome assurance reviews.	Audits to ensure that we comply with the PEEL assessment framework and our enduring AFIs and advisory notes relating to crime data integrity and application of crime outcomes.	Q4		
Information Compliance	PNC & LEDS (Law Enforcement Data Service) Transaction Monitoring (#TE)		Quarterly	PNC & LEDS Transaction Monitoring (#TE) Ongoing reviews being completed with compliance reported quarterly. Any issues are raised to PSD or Line Manager (as appropriate on an individual basis).	Any issues identified are reported to Line Manager and PSD if required.
Information Compliance	Police National Database (PND) Auditing and Transaction Monitoring	To ensure the security and integrity of this national CONFIDENTIAL system, forces are required to undertake transactional monitoring of Constabulary users. Monthly reports to the PND Governance Group chaired by Director of Intelligence.	Quarterly	Police National Database (PND) Auditing and Transaction Monitoring Ongoing reviews with compliance reported quarterly. Reports are issued to the PND Governance Group which is chaired by the Director of Intelligence.	Reports to the PND Governance Group chaired by Director of Intelligence.
Information Compliance	Automatic Number Plate Recognition (ANPR) Transaction Monitoring	ANPR data is currently accessed through three systems: Northgate, Cleartone and the National ANPR Service (NAS). National audit guidelines have been issued and a National Auditor appointed, in preparation for all Forces to move to the NAS.	Ongoing	Ongoing reviews completed, any issues are raised with the Line Manager or PSD (as deemed appropriate on an individual basis).	Any issues identified are reported to Line Manager and PSD if required.

Information Compliance	Child Abuse Indecent Images (CAID) transaction monitoring.	Transaction Monitoring commenced Feb 2022. It is a requirement to audit to ensure compliance and integrity with national policy and codes of connection.	Ongoing	Ongoing reviews completed, any issues are raised with the Line Manager or PSD (as deemed appropriate on an individual basis).	Any issues identified are reported to Line Manager and PSD if required.
Information Compliance	VCOP Review	Data quality review of victim person data.	Q1	<b>June 2025:</b> Upon completion report will be sent to Planning & Performance & Cheshire Cares. <b>Aug 2025:</b> Audit completed.	Planning and Performance Cheshire Cares
Information Compliance			Q2		
Information Compliance			Q3		
Information Compliance			Q4		
Governance Of Collaborations	Quarterly	To review collaborations of which Cheshire Constabulary is a party and check that performance reports have been received and given transparency at the relevant Force/ Regional Meeting.	Bi-annually	<b>May &amp; November 2025:</b> Collaboration Board held, and scrutiny applied by ACC Innovations as Chair of the Board.  Next Board scheduled for November 2025.	Senior Command Team
Taser Downloads	Governance and compliance monitoring	Audit of completion of Taser downloads	Taser's downloaded every 8 weeks (Feb, April, June, Aug, Oct, Dec) <b>Audited</b>	<b>Aug 2025:</b> All devices accounted for. New governance meeting established.  Following the rollout new T10 devices later in the year, there will be a process to integrate TASER storage with chronicle training records meaning that	Procedural Justice Meeting  Monthly TASER Governance Meeting

			<b>quarterly</b>	<p>officers will not be able to access devices without having the necessary accreditation in place.</p> <p>The Axon performance dashboard will enable improved recording of our use of the devices which links to a HMICFRS advisory note around our use of force. A business case to procure the system is being prepared for Connected Constabulary Board.</p>	
Planning, Performance & Risk Management	Policy & Procedure Monitoring	<p>Cheshire Constabulary's Policy &amp; Procedures are published when the National Guidelines laid down by College of Policing – Authorised Professional Practice (APP) do not have adequate detail, specifically in respect of Cheshire local practices.</p> <p>It is important that these Policies &amp; Procedures are kept up to date and reviewed on a regular basis.</p>	Ongoing	Ongoing regular monitoring and reviews, any overdue policies or procedures or issues are raised directly with the Policy Owner, Author and Business Area Leads.	Status reported at Information & Risk Governance Board twice yearly (April & September, or more frequently should there be any concerns).
Planning, Performance & Risk Management	Business Continuity Plan Monitoring & Exercising	Business Continuity Plans are essentially contingency planning and ensuring our service to the public can continue in the event of a loss of systems, premises or human resources.	Ongoing	Business continuity plans in place. All plans are reviewed annually. Tier 1 plans are tested (live or tabletop) every 12 months Tier 2 plans are tested (live or tabletop) a minimum of every 24 months. Compliance is reported to the Information & Risk Board.	Information & Risk Governance Board