



Cheshire  
Constabulary



Dan Price  
Cheshire  
Police & Crime  
Commissioner

**MINUTES OF THE JOINT AUDIT ADVISORY COMMITTEE HELD ON 26 FEBRUARY 2025 IN THE OPCC MEETING ROOM, CHESHIRE CONSTABULARY HQ, CLEMONDS HEY, OAKMERE ROAD, WINSFORD, CW7 2UA**

*Present:* Joint Audit Advisory Committee

P Bearpark (Chair)

E Smith

P Birtles

Dr V Karthikeyan

J Gleave

Office of the Police & Crime Commissioner

D Taylor, Chief Executive

C Hodgson, Chief Finance Officer (OPCC)

M Walton, Principal Governance & Compliance Officer

Cheshire Constabulary

M Roberts, Chief Constable

D Bryan, Chief Legal Officer

B Jones, Chief Accountant

D Gillett, Inspection & Assurance Manager

Internal Audit

A Harrop, Regional Assurance Director (MIAA)

C Black, Delivery Manager (MIAA)

External Audit

A Walling, Director (Bishop Fleming) (*attended part of meeting*)

*Apologies:* D Price, Police & Crime Commissioner

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 27 November 2024 were approved.

**2. Action Log**

2.1. The Joint Audit Advisory Committee Part 1 Action Log was noted with one action (2024/08) closed.

**3. Police & Crime Commissioner and Chief Constable Update**

3.1. The Chief Constable updated the Committee in respect of the recent PEEL inspection report published by HMICFRS, with the report assessing the Force as 'outstanding' in two areas, 'good' in four areas, and 'adequate' in two areas. The Chief Constable highlighted that the Constabulary had either maintained or improved performance in all eight areas (when compared to the 2021-22 PEEL inspection) and had achieved a grading of 'outstanding' in respect of both protecting vulnerable people and managing offenders.

	PEEL 2021-22	PEEL 2023-25	Direction of Travel	England & Wales Average 2023-25*	Comparison to E&W 2023-25**
PUBLIC TREATMENT	GOOD	GOOD	↔	ADEQUATE	Better than Peers
PREVENTION	GOOD	GOOD	↔	GOOD	In line with Peers
RESPONDING TO THE PUBLIC	REQUIRES IMPROVEMENT	ADEQUATE	↑	REQUIRES IMPROVEMENT	Better than Peers
INVESTIGATIONS	ADEQUATE	ADEQUATE	↔	REQUIRES IMPROVEMENT	Better than Peers
VULNERABILITY	ADEQUATE	OUTSTANDING	↑	ADEQUATE	Better than Peers
OFFENDERS & SUSPECTS	REQUIRES IMPROVEMENT	OUTSTANDING	↑	ADEQUATE	Better than Peers
WORKFORCE	GOOD	GOOD	↔	ADEQUATE	Better than Peers
LEADERSHIP	ADEQUATE	GOOD	↑	ADEQUATE	Better than Peers

*\*Based on 31 out of 43 reports published in England & Wales (February 2025)*

- 3.2. The Committee noted that Cheshire Constabulary is currently the only Force in the country to be graded 'outstanding' in respect of managing offenders and congratulated the Chief Constable accordingly. The Chief Constable stressed that the findings of HMICFRS are a result of the outstanding efforts of officers, staff and volunteers across the organisation who work tirelessly to keep our communities safe. Whilst the Chief Constable explained that he was extremely proud of the findings, which detailed the huge improvements made across the Force during the past three years, the Chief Constable recognised that now is not the time to be complacent, reiterating his ambition to build on the strengths of the organisation and to be graded outstanding in every aspect of the service provided to the residents of Cheshire.
- 3.3. The Chief Constable confirmed that the Commissioner had set a balanced budget at the Joint Management Board meeting on 29 January 2025. Whilst the Chief Constable acknowledged that it remains a challenging budget given the ongoing financial pressures on the Constabulary, the £3million additional funding received from Government to support Neighbourhood policing was welcomed.
- 3.4. On behalf of the Commissioner, the Chief Executive provided an update to the Committee in respect of:
- the Commissioner's proposed Precept, that was presented to the Police & Crime Panel on 7 February 2025, was supported by the Police & Crime Panel;
  - the Commissioner's draft Police & Crime Plan was also presented to the Police & Crime Panel on 7 February 2025. The Police & Crime Plan is to be issued by the Commissioner in advance of the statutory deadline of 31 March 2025;
  - Cheshire Constabulary's PEEL inspection report published by HMICFRS and a subsequent scrutiny session held by the Commissioner in respect of the findings. The Chief Executive congratulated the Chief Constable and Cheshire Constabulary in respect of the report; and
  - the Commissioner's SWAP community fund, which prior to the application deadline, had received a total of 150 applications received from organisations across Cheshire. It is anticipated that all £200,000 available within the fund will be allocated over the coming weeks.
- 3.5. It was noted that the Chair of the Committee, Mr Bearpark, and Ms Gleave will both stand down from the Committee on 31 March 2025 after 8 years and 4 years respectively on the Committee. The Chief Executive and the Chief Constable wished to thank both Mr Bearpark and Ms Gleave for their many years of service to the Joint Audit Advisory Committee and offered their best wishes for the future.

#### **4. JAAC Annual Report 2024**

4.1. The JAAC Annual Report 2024 was presented by the Committee. The Chair of the Committee noted that the External Auditors had commented (in the report presented at agenda item seven) upon the effectiveness of the Joint Audit Advisory Committee during 2024.

#### **5. Draft Internal Audit Plan 2025/26 (Extract)**

5.1. The Regional Assurance Director provided an overview of the draft Internal Audit plan extract for 2025/26, explaining that the full plan would be presented to the Committee for approval at the meeting in July 2025.

5.2. The extract of the draft Internal Audit Plan for 2025/26 was noted by the Committee.

#### **6. Forward Plan**

6.1. The Joint Audit Advisory Committee Forward Plan was noted.

#### **7. External Audit - Draft Audit Completion Report and Letter of Representation**

7.1. The Director of Bishop Fleming provided an overview of the Auditor's Annual Report 2023/24 and the Audit Completion Report 2023/24.

7.2. The Director of Bishop Fleming confirmed that following the draft documents being presented to the Committee in November 2024, all areas of the audit had now been completed and the External Auditor's opinion was provided on 23 January 2025. A small number of changes have been made to the Audit Completion Report 2023/24, which now includes Management Comments. The audit fees as set out in page 18 of the Audit Completion Report had now been finalised following the completion of the audit.

7.3. The Director of Bishop Fleming noted that the accounts had been published online in advance of the 28 February 2025 deadline and thanked the team for also publishing the Auditor's Annual Report 2023/24 which is a public document but noted that not all authorities publish this.

7.4. The Chair of the Committee noted that given the accounts had been published and the audit completed in advance of the statutory deadlines, the Commissioner and Cheshire Constabulary remain in the minority in respect of compliance with such statutory deadlines. The Committee wished to congratulate all involved, in particular Bishop Fleming given this was the first year as External Auditors for the Commissioner and Cheshire Constabulary. The Chair of the Committee noted that the accounts had been formally signed off prior to the meeting, following a recommendation from the Committee in November 2024 and subject to a small number of actions, which had undoubtedly improved the efficiency of the process.

7.5. The Committee noted a potential error in respect of the total fee proposed at planning stage within the audit fees on page 18 and 19 of the Audit Completion Report. The Director of Bishop Fleming confirmed this would be revised accordingly.

#### **8. Internal Audit**

8.1. *Internal Audit Progress Report* - The Delivery Manager (MIAA) provided an overview of the report which was noted by the Committee.

8.2. *Key Financial Transactional Processing Controls Review Assignment Report 2024/25 (Final)* - The Delivery Manager (MIAA) provided an overview of the report, noting that the audit provided an overall assurance rating of 'high assurance'. The Committee noted the one

recommendation (low) in respect of approval limits had been agreed by the Constabulary and the recommendation implemented accordingly.

- 8.3. *Pensions Review - Assignment Report 2024/25 (Final)* - 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 and implemented accordingly.
- 8.4. *Business Continuity Planning Review Terms of Reference 2024/25 (Final)* - The Terms of Reference was noted by the Committee.
- 8.5. *Thrive Risk Assessment Review Terms of Reference 2024/25 (Final)* - The Terms of Reference was noted by the Committee.

## **9. 2025/26 Budget and Medium Term Financial Strategy**

- 9.1. The Chief Finance Officer (OPCC) provided an overview of the report, which was approved by the Joint Management board on 29 January 2025. The Chief Finance Officer (OPCC) explained that the Commissioner had agreed a balanced budget and confirmed that the Commissioner's proposed Precept had been supported by the Police & Crime Panel on 7 February 2025.
- 9.2. The Chair of the Committee explained that the continued one-year settlement (as opposed to a five-year settlement) was disappointing as this does not support long term planning and stifles innovation. With regard to the Medium Term Financial Strategy, the Committee noted the ongoing challenges within year one, with years two to five containing numerous assumptions given the Constabulary awaits the outcome of the Comprehensive Spending Review (CSR) and the impact of devolution unknown.

## **10. Service Assurance Plan**

- 10.1. The Inspection & Assurance Manager provided an overview of the Service Assurance Plan. The Chair of the Committee suggested that for futures reports, MIAA items are omitted as that information has already been provided by MIAA.
- 10.2. The Chair of the Committee welcomed the report presented for information.

## **11. Any Other Business**

- 11.1. The Chair of the Committee wished to thank fellow Committee members, as well as officers, staff and auditors for their support over the previous eight years that he had been on the Committee. Similarly, Ms Gleave also wished to thank officers and staff for their support during her four years on the Committee.