



MINUTES OF THE JOINT AUDIT ADVISORY COMMITTEE HELD ON 25 SEPTEMBER 2024 IN THE OPCC MEETING ROOM, CHESHIRE CONSTABULARY HQ, CLEMONDS HEY, OAKMERE ROAD, WINSFORD, CW7 2UA

Present: Joint Audit Advisory Committee

P Bearpark (Chair)
J Gleave
E Smith
P Birtles
Dr V Karthikeyan

Office of the Police & Crime Commissioner

D Price, Police & Crime Commissioner
D Taylor, Chief Executive
C Hodgson, Chief Finance Officer (OPCC)

Cheshire Constabulary

W Bebbington, Chief Finance Officer (Constabulary)
L Willis, Planning, Performance & Risk Manager

Internal Audit

A Harrop, Regional Assurance Director (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 31 July 2024 were approved.

2. Action Log

2.1. The Joint Audit Advisory Committee Part 1 Action Log was noted with two actions (2024/08 and 2024/09) closed.

3. Police & Crime Commissioner and Chief Constable Update

3.1. The Police & Crime Commissioner provided an update to the Committee in respect of citizens' assemblies, the launch of his SWAP community fund, the use of sport for young people to prevent crime and the Commissioner's first Ministerial visit with Rt Hon Lord David Hanson attending a recent event in Ellesmere Port showcasing the activity delivered in respect of the Safer Street Five funding.

3.2. The Chief Finance Officer (Constabulary) provided an update of behalf of the Chief Constable who had sent his apologies as he was unable to attend the meeting. The Chief Finance Officer (Constabulary) updated the Committee in respect of the Constabulary's PEEL inspection undertaken by HMICFRS, with the report expected to be published early in 2025.

3.3. The Chief Finance Officer (Constabulary) advised that a new statutory instrument had been laid before Parliament setting out revised deadlines and CIPFA would be publishing new guidance for audit committees. As such, the draft Statement of Accounts would be presented to the Committee in November 2024 in accordance with statutory deadlines.

4. Single Point of Contact Roles for 2024/25

4.1. The Chair of the Committee detailed the proposal for single point of contact roles for the Committee:

- Paul Birtles - thematic review of Constabulary finances
- Jean Gleave - annual governance statement and governance
- Elaine Smith - effectiveness of the Joint Audit Advisory Committee

5. External Audit - Interim Audit Completion Report

5.1. The Director of Bishop Fleming explained that following the statutory instrument laid before Parliament, statutory deadlines for the publication of audited accounts have been revised, amending the Accounts and Audit Regulations 2015. In addition, the National Audit Office Code of Audit Practice will change the deadlines for reporting value for money commentary.

5.2. The Director provided an overview of the report, highlighting that although the audit is substantially complete, the external auditors are finalising procedures in a number of areas, predominantly around the pension fund. The Director wished to thank the Constabulary Finance team for the manner in which it has approached the audit and explained that to date, no audit adjustments had been identified.

5.3. The Director noted the Audit Fees to date, as detailed on page 16 of the report.

5.4. The Committee welcomed the report, in particular the structure and information provided. The Committee noted that no management comment was included within the report in response to 'reserves movement', 'payroll evidence' and 'journals'. The Chief Finance Officer (Constabulary) welcomed the challenge from the external auditors and provided the Committee with a verbal update, offering assurance that the Constabulary is progressing such matters. More effort is being focused on Chief Constable's accounts, reserves working papers: the format is being changed, a full HR review is being carried out of employee contracts, the ongoing issue with journals has an ETA of 31/12/24 from new report.

5.5. The Director confirmed that the final Audit Completion Report and the Auditor's Annual Report would be presented to the Committee at the meeting in November.

6. Forward Plan

6.1. The Joint Audit Advisory Committee Forward Plan was noted. The Committee sought clarification in respect of external audit reports and it was agreed that the Forward Plan would be updated accordingly to include revised report titles.

7. Internal Audit

7.1. *Internal Audit Progress Report* - The Regional Assurance Director provided an overview of the report which was noted by the Committee.

7.2. *Internal Audit Recommendations Follow Up Assignment Report 2024/25* - The Regional Assurance Director provided an overview of the report, noting the excellent progress in respect of completing actions. The Committee acknowledged the progress to date and significant evidence provided in respect of closed actions.

7.3. *Internal Audit Custody Referrals Review Assignment Report 2024/25 (Draft)* - The Regional Assurance Director provided an overview of the report which provided an overall assurance

rating of substantial. The report provides four recommendations (three medium and one low), highlighting the various contracts in place and the work of the Independent Custody Visitors (ICVs). A revised final report will be presented to the Committee in November. The Committee sought clarity in respect of the policies and procedures available for custody staff. The Regional Assurance Director explained that the audit included a visit to one of the custody suites and staff were able to share such policies with the auditor.

7.4. *Internal Audit Pensions Review Terms of Reference 2023/24 (Draft)* - The Terms of Reference was noted by the Committee.

7.5. *Internal Audit Neighbourhood Policing Framework & Problem-Solving Review Terms of Reference 2024/25* - The Terms of Reference was noted by the Committee.

8. Service Assurance Plan

8.1. The Planning, Performance & Risk Manager provided an overview of the report which was noted by the Committee.

9. Any Other Business

9.1. The Chief Finance Officer (Constabulary) explained that the Audit Fees are set by PSAA and any variation should be in respect of inflation or bespoke additional work. There is currently a proposal and consultation to increase basic fees quite significantly, the result of which would amount to a proposed 13% increase in audit fees. It was noted that OPCC, Constabulary and Committee representatives would submit a response to the consultation accordingly, highlighting that a police audit is less complex than a local authority audit.

9.2. The Chair of the Committee explained that the November meeting would be his last meeting as Chair of the Committee (having served two four-year terms). It was proposed, therefore, that at the meeting in November, a new Chair should be appointed by the Commissioner and the Chief Constable in advance of the February meeting.

9.3. The Chief Finance Officer (OPCC) explained that the Commissioner and Chief Constable would also look to appoint a Deputy Chair, as well as commencing a recruitment campaign for a new Committee member.