

JOINT AUDIT ADVISORY COMMITTEE



Date: Wednesday 25 September 2024

Time: 14:30

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 Tuesday 24 September 2024 via email: 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

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1 Minutes of the Joint Audit Advisory Committee <i>To approve the minutes of the Joint Audit Advisory Committee held on 31 July 2024.</i>	P Bearpark	3
2 Action Log <i>To consider the attached action log update.</i>	P Bearpark	6
3 Police & Crime Commissioner and Chief Constable Update	D Price W Bebbington	-
Part 1 - Public Items - For Advice		
4 Single Point of Contact Roles for 2024/25 <i>Verbal discussion on current SPoC roles and any future requirements</i>	P Bearpark	-
5 External Audit - Interim audit completion report <i>To consider the attached report from the External Auditor.</i>	A Walling	7
6 Forward Plan <i>To agree the attached forward plan.</i>	P Bearpark	33
Part 1 - Public Items - For Information		
7 Internal Audit <i>To note the attached reports from the Internal Auditor.</i> (a) Internal Audit Progress Report (b) Recommendations Follow Up - Assignment Report 2024/25 (c) Custody Referrals Review - Assignment Report 2024/25 (Draft) (d) Pensions Review - Terms of Reference 2023/24 (Draft) (e) Neighbourhood Policing Framework & Problem Solving Review - Terms of Reference 2024/25	A Harrop	34
8 Service Assurance Plan <i>To receive the attached report by the Chief Constable.</i>	L Willis	76
9 Any Other Business	P Bearpark	-

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:

Item	Section		
Minutes of the Joint Audit Advisory Committee	(31) Law Enforcement		
Action Log	(31) Law Enforcement		
Strategic Risk Register	(31) Law Enforcement (43) Commercial Interests		
10 Minutes of the Joint Audit Advisory Committee		P Bearpark	-
<i>To approve the minutes of the Joint Audit Advisory Committee held on 31 July 2024.</i>			
11 Action Log		P Bearpark	-
<i>To consider the attached action log update.</i>			

Part 2 - Private Items - For Advice

12 Strategic Risk Register		L Willis	-
<i>To consider the attached report by Chief Constable/PCC.</i>			

Part 2 - Private Items - For Information

13 Any Other Business		P Bearpark	-
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**For further information about this Agenda, please contact:
Clare Hodgson on 01606 364000**

Minutes of the Joint Audit Advisory Committee Meeting 31st July 2024 – Part 1

Attendees:

Joint Audit Advisory Committee

Phil Bearpark, JAAC Chair **[The Chair]**

Jean Gleave, JAAC Member

Elaine Smith, JAAC Member

Paul Birtles, JAAC Member **[PB]**

Dr Vellore Karthikeyan, JAAC Member **[VJ]**

Office of the Police & Crime Commissioner

Dan Price, Police & Crime Commissioner

Clare Hodgson, OPCC Chief Finance Officer

Cheshire Constabulary

Mark Roberts, Chief Constable

Wendy Bebbington, Constabulary Chief Finance Officer

Louise Willis, Planning, Performance & Risk Manager

David Bryan, Chief Legal Officer

Internal Audit

Anne-Marie Harrop, Regional Assurance Director (MIAA)

Charles Black, Audit Manager (MIAA)

Catherine Watts, (MIAA) – part meeting

Apologies

Damon Taylor, Chief Executive

External Audit

Neall Hollis, Senior Manager, Bishop Fleming

The Chair opened the meeting and gave a formal welcome to the Police and Crime Commissioner.

Part 1 – Public Items

1. Minutes of the Joint Audit Advisory Committee

The Minutes of the Joint Audit Advisory Committee held on 29th February 2024 were approved.

2. Action Log

2024/01 - Text to be added to Annual Governance Statement when this is updated post year end to show who has oversight of each area.

Update: CH stated that the Annual Governance Statement is on the agenda today for discussion and this will be updated before it is finalised.

2024/04 - Sample size to be included in each area.

Update: Sample sizes will be included in 2024/25 final reports. Action to remain open until a 2024/25 final report comes to JAAC.

All other previously outstanding actions have been completed and approved for closure.

3. Police & Crime Commissioner and Chief Constable Update

Chief Constable

- Operation Overtone – We continue to support Merseyside. Tensions are high around the country.
- The Force continues to be strong. It is currently in the midst of an HMIC inspection, reports will be issued around February 2025. Positive feedback so far.
- Continuing to make good progress on crime reduction and outcomes retaining a top position nationally.
- Targets have been hit and the Constabulary are in receipt of the maximum uplift grants. We are unable to drop below officer numbers due to the punitive sanctions. The pressure remains on costs.

Police and Crime Commissioner

The Commissioner introduced himself and gave an overview of his working background and the key areas that he wants to focus on going forward.

- Lots of meetings have taken place, including with the senior command team, key stake holders and PCCs nationally to discuss the challenges being faced.

- Going forward we will be developing the Police and Crime Plan and a number of Citizens Assemblies with the local LPU's, with the first one being held in Crewe in October. The scrutiny framework is also being looked at.
- There are two new Deputy PCCs who will work alongside the Commissioner.
- The Community payback fund will be increased and relaunched to deliver on the prevention focused commitment using proceeds of crime funding.
- To aid in impartiality and create closer connections with local authorities, the Office of the Police and Crime Commissioner will be moving to Runcorn Town Hall. This will take place before the end of 2024.

Part 1 – Public Items – For Advice

4. Head of Internal Audit Opinion and Annual Report

AMH explained that as internal auditors they must bring an overarching opinion around the system of internal control. The document was presented explaining how the opinions were reached and the reasonings behind them, including recommendations and responses. A substantial assurance overall was received for 2023/24 indicating a good system of internal controls are in place.

JG asked a question about whether the assurance framework was a specific document. AMH confirmed that it is the overall framework that is in place rather than a specific document.

5. Draft Statement of Accounts (incl. Annual Governance Statement 2023/24).

WB provided a briefing on the accounts, running through the setup, contents and highlighting any specific items of note or interest.

PB asked if a note can be added to the document regarding chronicle and telecoms SPOC collaboration cost increases. WB confirmed this will be done.

ACTION: Note to be added to the Statement of Accounts to collaboration cost increases. WB

PB asked why there are two percentage figures for the Regional Organised Crime Unit collaboration split of costs. WB explained the reason for this and confirmed she will add a commentary to the final Statement of Accounts.

ACTION: Commentary to be added to the final Statement of Accounts. WB

The Chief gave an overview in relation to the force's qualification for the Home Office special grants and explained what this is used for. We need funds in the financial reserves to continue with major investigations.

ES asked if there is a policy in place to require staff to take leave rather than accumulate it. WB explained that there is a cap on the amount of leave you can carry forward, unless there are extenuating circumstances.

PB and JG asked a number of questions in relation to the accounts. WB answered these queries.

CH provided a full update and explanation for the Annual Governance Statement 2023/24.

ACTION: CH and JG to pick up the action around oversight of each area and update before AGS is finalised.

Part 1 – Public Items – For Information

6. External Audit Plan 2023-24

NH from Bishop Fleming introduced himself giving some background on the company and his personal expertise in relation to audit. He then reported on the External Audit plan for 2023-24.

The Chair asked if the expectation of the end of September for completion is achievable? NH confirmed that Bishop Fleming is aiming for the September date.

7. Discussion on Single Point of Contact Role – Thematic Reviews 2025-26

WB reported on this and advised of the additional in depth reviews.

CH confirmed that PB will be the SPOC for ongoing thematic review work. The Chief Finance Officers will meet with PB outside of the JAAC meeting to discuss this area of work going forward.

8. JAAC Forward Plan

The Chair asked for any comments/questions. CH explained that the external audit dates on the plan were in line with the former auditors and asked NH if this needed to be altered. NH believes the Value for Money Report and the Audit Opinion documents will be ready at the same time in September.

ACTION: Value for Money Report to be moved to the September meeting - CH

9. Internal Audit

AMH and CB reported on the Internal Audit Progress Report, the Final Internal Audit Plan 2024/25 and the NFI – CPCC Final Briefing Note – July 2024. CW reported on the Data Protection Review Final Report 2023/24.

JG, ES and the Chair asked a number of questions relating to the papers around assurance levels, review origin, risk owners and benchmarking. These were answered by AMH, LW and CW.

10. Service Assurance Plan

LW presented the Service Assurance Plan explaining that this is a regular agenda item providing part of the internal assurance framework and gives visibility of the audit work that is carried out within the organisation including internal audit reports, information compliance, national crime recording, collaborations governance, and taser downloads.

11. Any Other Business

The Chair asked if anybody had any other business to discuss. None raised, therefore, part 1 of the meeting was closed.

DRAFT

**Joint Audit Advisory
Committee
PART 1 - ACTIVE Actions**



Date of Meeting	Action Number	Action Details	Responsible for Action?	Status	Notes
29/02/2024	2024/01	Text to be added to AGS when this is updated post year end to show who has oversight of each area	Clare Hodgson	Open	September Update - Discussion took place on 13th August, final AGS will be updated and brought back to November meeting.
29/02/2024	2024/04	Sample size to be included in each area.	Charles Black	Open	September Update - The scope within the Custody Referrals review which is coming to the September meeting did not include sample testing. The Pensions & Neighbourhood Policing & problem solving reviews are currently at fieldwork and both include sample testing and will be included within the final reports which MIAA will be bringing to the next committee
31/07/2024	2024/06	Note to be added to the Statement of Accounts regarding chronicle and telecoms SPOC collaboration cost increases.	Wendy Bebbington	Open	September Update - Note will be added to final accounts and broght back to November meeting
31/07/2024	2024/07	Commentary to be added to the final Statement of Accounts regarding the percentage figures for the ROCU collaboration split of costs.	Wendy Bebbington	Open	September Update - Note will be added to final accounts and broght back to November meeting
31/07/2024	2024/08	CH and JG to pick up action around oversight of each area office and update before Annual Governance Statement 2023/24 is finalised.	Clare Hodgson/Jean Gleave	Propose Closure	September Update - See action 2024/01, will be picked up and tracked through this action.
31/07/2024	2024/09	Value for Money Report to be moved to September meeeting on Forward Plan.	Clare Hodgson	Propose Closure	September Update - Forward plan updated

Ref: Interim ACR 2023-24
Date: 18 September 2024

PRIVATE & CONFIDENTIAL

Police and Crime Commissioner for Cheshire and Chief Constable for Cheshire
Office of the Police & Crime Commissioner for Cheshire
Cheshire Constabulary Headquarters
Clemonds Hey
Oakmere Road
Winsford
CW7 2UA

Dear Sirs

Cheshire Police – Interim Audit Completion Report

We are pleased to attach our Interim Audit Completion Report. This report summarises our audit conclusions based on work undertaken to date, highlights the key findings arising from our work and details a number of points that we would like to discuss further with you.

We have initially discussed the contents of our interim report with management and have incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Police and Crime Commissioner for Cheshire ('the PCC') and the Chief Constable of Cheshire and should not be shared with anyone beyond the PCC and Chief Constable without our prior approval.

We would like to take this opportunity to thank the finance team for the co-operation and assistance afforded to us during the course of the audit.

Kind regards

Yours faithfully

A handwritten signature in black ink that reads "Bishop Fleming LLP". The signature is written in a cursive, flowing style.

BISHOP FLEMING LLP

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Appendices

1. Letter of representation – Police and Crime Commissioner
2. Letter of representation – Chief Constable
3. Required communications with Those Charged with Governance

1. Executive summary

Status of audit

The scope of our work is set in accordance with the National Audit Office's Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the PCC/ Group and Chief Constable at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Our audit is largely complete, however, is subject to the resolution of certain outstanding queries outlined in section 2. Subject to the satisfactory finalisation of these points, we anticipate issuing an unmodified audit report.

On 9 September 2024, the Secretary of State for MHCLG laid regulations to introduce statutory deadlines for publication of audited accounts amending the Accounts and Audit Regulations 2015. These will come into force on 30 September with the intention of addressing the backlog in local government accounts. For the 2023/24 financial year, under these new regulations, an authority must publish its accountability statements (namely its audited statement of accounts, annual governance statement and narrative statement) on or before 28 February 2025.

Key audit issues

Within our Audit Plan which was presented to the Joint Audit Advisory Committee ('the JAAC') in March 2024, we outlined a number of risks that we considered to be of particular significance to the audit. Our plan also detailed our planned approach for addressing each of these risks.

The specific risks highlighted were as follows:

- Management override of controls;
- Fraud in revenue recognition;
- Fraud in expenditure recognition;
- Valuation of land and buildings; and
- Valuation of the pension fund net liability.

Our audit work has largely been satisfactorily completed on each of the above areas and is further detailed in section 2 of this report.

Audit Adjustments

During the course of our work, adjustments were identified and, on agreement of management, will be adjusted in the financial statements.

Full details of the adjustments identified to date are included in section 6 to this report.

Management Letter Points and Internal Control Matters

A number of control points were identified during the course of our work, and these are further detailed in section 7 to this report.

Value for Money

We are also required to satisfy ourselves that the PCC and Chief Constable have made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024. The National Audit Office's Code of Audit Practice requires us to report on the PCC and Chief Constable's arrangements under three specified reporting criteria:

- Financial sustainability – how the PCC and Chief Constable plan and manage their resources to ensure they can continue to deliver its services;
- Governance – how the PCC and Chief Constable ensure they makes informed decisions and properly manages their risks; and
- Improving economy, efficiency and effectiveness – how the PCC and Chief Constable use information about their costs and performance to improve the way they manage and deliver their services.

To date our work has not identified any significant weaknesses; see section 8 for more details. The results of the Value for Money work will be reported separately in our Auditor's Annual Report.

Independence

The FRC Ethical Standard and ISA 260 requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our independence and objectivity. The aim of these communications is to ensure full and fair disclosure by us to those charged with governance on matters in which you have an interest.

We are not aware of any relationships that, in our professional judgment, may reasonably be thought to bear on our independence or the objectivity of the audit engagement team.

We confirm that in our professional judgment, Bishop Fleming is independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement partner and audit staff has not been compromised.

We consider that our independence in this context is a matter that should be reviewed by both you and ourselves. It is therefore important that you consider the facts of which you are aware and come to a view. Should you have any specific matters that you wish to discuss, please contact us.

2. Introduction

Responsibilities of the audited body

The audited body is responsible for the preparation of the financial statements and for making available to us all the information and explanations we consider necessary. Therefore, it is essential that it confirms that our understanding of all matters referred to in this report are appropriate, having regard to its knowledge of the particular circumstances.

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements of the PCC and Chief Constable.

In consequence, our work did not encompass a detailed review of all aspects of the system and controls and cannot be relied upon necessarily to disclose possible frauds or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might reveal.

Materiality

In carrying out our audit work we have considered whether the financial statements are free from 'material misstatement'. Materiality is an expression of the relative significance of a particular matter in context of the financial statements as a whole.

In general, misstatements, including omissions, are considered to be material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The assessment of whether a misstatement is material in the context of the financial statements is a matter of professional judgement and will have regard to both the size and the nature of the misstatement, or a combination of both. It is also affected by our perception of the financial information needs of users of the financial statements.

	Basis of materiality	Amount
Cheshire Police and Crime Commissioner and Cheshire Chief Constable	2% of gross expenditure of the lower of the group, the PCC and the Chief Constable	£5,984k

Anticipated audit report

Subject to the satisfactory resolution of the outstanding items, and to receiving all outstanding information set out below, we anticipate issuing an unmodified audit report on the financial statements of the PCC and Chief Constable for the year ended 31 March 2024.

Representation Letters

The representation letters are attached at Appendices 1 and 2.

Update on our planned approach

Our audit work was carried out in accordance with our Audit Plan in response to the perceived audit risks. No matters were identified which required us to change our approach and no additional risks were identified.

Our audit is substantially complete although we are finalising our procedures in the following areas:

- Audit of the Police Pension Fund benefits payable
- Receipt and review of the assurances from the auditor of the Cheshire Pension Fund
- Completion of our work on IFRIC 14 disclosures
- Agreement of reserves movements to supporting information
- Review of the split of Income and Expenditure by Nature between the PCC and Chief Constable
- Testing of the Private Finance Initiative disclosures
- Review of supporting evidence of assumptions used in Land and Building valuations
- Internal quality review of the audit work
- To consider post balance sheet events prior to signing
- Approval of the financial statements
- Receipt of the signed letters of representation.



Confidentiality

This document is strictly confidential and although it has been made available to those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the PCC/ Chief Constable arising under the Local Audit and Accountability Act 2014 (the Act) and from the Code of Audit Practice. The contents of this report should not be disclosed to third parties without our prior written consent.




3. Audit and accounts process

The preparation of the financial statements is a vital process for the management of the PCC and Chief Constable and one which should be performed on a timely basis. We met with senior officers as part of our planning work to discuss how we would work together to make the audit process effective.

We discussed key accounting issues early, so they could be considered before the audit commenced.

Readiness for audit	
Quality of financial statements	
Accuracy of financial records	
Quality of working papers	
Availability of Staff	

Key (Impact on audit approach)

- Adequate 
- Improvements required 
- Inadequate 

We invested significant time into the audit running as smoothly as possible. In addition to carrying out a review of the predecessor auditor's working papers, we also met with Grant Thornton to discuss key issues and ensure we had a clear understanding of the prior year audit. During the final audit, we had regular calls with the finance team.

As a result of the investment made by both parties, the audit has generally proceeded smoothly, although some areas have taken longer to audit than we had expected. These included work on the Police Pension Fund, and valuation of Land and Buildings.

We are keen to continually improve our service and the effectiveness of the process and, therefore, will hold a debrief discussion with management to identify areas where this might be possible.

Readiness for audit

We were provided with a copy of the draft financial statements in line with the timetable agreed before the start of the audit and as outlined in our audit plan.

Information requested during the fieldwork was generally provided promptly to our staff. This made the core audit work progress relatively smoothly.

Quality of financial statements

We have not identified any significant omissions from the draft financial statements. However, our work has found some errors as a result of the accuracy of financial records (as detailed below) that management have agreed to amend.

Accuracy of financial records

The majority of the underlying financial records were accurate, agreed to the information provided in the audit file and were easy to understand (with the exception of the reserves issue detailed below)

We have experienced delays in agreeing evidence for the Police Pension Fund, although we appreciate that this sits with a third party, and so is not directly within the PCC and Chief Constable's control.

Quality of working papers

While the quality of the working papers and supporting evidence provided was generally good, it was difficult to follow the reserve movements through to supporting working papers.

Availability of Staff

Key members of the finance team made themselves available to us throughout the audit where possible.

4. Audit risks

Management override of controls

Significant Risk

We are required by auditing standards (ISA 240) to consider fraud and management override of controls to be a significant risk for all audits as no matter how strong a control environment, there is the potential for controls to be overridden or bypassed.

Work done and conclusion

To address this risk, we have:

- reviewed the reasonableness of accounting estimates and critical judgements made by management;
- tested journals with a material impact on the results for the year; and
- considered a sample of other journals with key risk attributes.

In testing journals, we used data analytics tools to interrogate the whole population of journals posted in the year and focus on those with key risk factors.

We have not identified any material errors from our work carried out.

Fraud in revenue recognition

Significant Risk

There is also a presumption under auditing standards that the risk of fraud in revenue recognition is considered to be a significant risk area.

Work done and conclusion

Having considered the risk factors set out in ISA240 and the nature of the revenue streams of the PCC and Chief Constable, we have concluded that the risk of fraud arising from revenue recognition can be rebutted because:

- There is little incentive to manipulate revenue recognition;
- Opportunities to manipulate revenue recognition are very limited; and
- The culture and ethical framework of local government bodies, including PCC and Chief Constable, mean that all forms of fraud are seen as unacceptable.

Fraud in expenditure recognition

Significant Risk

Practice Note 10: Audit of Financial Statements and regularity of public sector bodies in the United Kingdom sets out that the risk of fraud related to expenditure is also relevant.

We consider that the risk of fraud at the PCC and Chief Constable to be around the cut-off at year end.

Work done and conclusion

At the planning stage, we considered whether we have any significant concerns about fraudulent financial reporting of expenditure which would need to be treated as a significant risk for the audit.

We concluded that this was not a significant risk for PCC and Chief Constable because:

- expenditure is well controlled, and the PCC and Chief Constable have a strong control environment; and
- the PCC and Chief Constable has clear and transparent reporting of its financial plans and financial position.

Valuation of land and buildings

Significant Risk

There is a risk over the valuation of land and buildings due to the high degree of estimation uncertainty, and judgements involved in build valuations.

Work done and conclusion

To address this risk, we have:

- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the valuer and the valuer's skills and expertise, in order to determine if we can rely on the management expert;
- written to the valuer to confirm the basis on which the valuation was carried out;
- confirmed that the basis of valuation for assets valued in year is appropriate based on their usage;
- reviewed the appropriateness of assumptions used in the valuation of land and buildings. For assets not formally revalued in the year we assessed how management has satisfied itself that these assets are not materially different from the current value at the year-end;
- reviewed accuracy and completeness of information provided to the valuer, such as floor areas;
- tested a sample of revaluations made during the year to ensure that they have been input correctly into the PCC's asset register; and
- form our own expectations regarding the movement in property values and comparing this to the valuations reflected in the PCC's financial statements, following up valuation movements that appear unusual.

Work on this area is still ongoing. To date, no significant issues have been identified.

Valuation of the pension fund net liability

Significant Risk

There is a risk over the valuation of the pension fund net liability due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions.

Work done and conclusion

To address this risk, we have:

- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the actuary and the actuary's skills and expertise, in order to determine if we can rely on the management expert;
- considered the accuracy and completeness of the information provided to the actuary;
- ensured that the disclosures in the financial statements in respect of the pension fund liability are consistent with the actuarial report from the actuary;
- carried out procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and
- obtained assurances from the auditor of Cheshire Pension Fund in respect of the controls around the validity and accuracy of membership data, contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements.

Work on this area is still ongoing including awaiting receipt of the Cheshire Pension Fund auditor's assurance letter and consideration of IFRIC 14 – see section 5.

5. Other audit and financial reporting matters

Valuation of the Pension Fund

The macro-economic environment has had a significant effect on the actuarial valuation of a local government body's share of the Local Government Pension Scheme, with deficits reported by the actuaries through their IAS 19 reports reducing significantly in each of the last two years.

Across the Local Government sector accounting surpluses have become more prevalent. IFRIC 14 provides guidance from the International Financial Reporting Interpretations Committee on the extent to which an IAS 19 surplus can be recognised on the balance sheet and whether any additional liability needs to be recognised in respect of onerous funding commitments. The sector-wide approach to applying IFRIC 14 has evolved over the last year as IAS 19 surpluses are becoming more common. This has resulted in some actuaries revising their approach when producing 'asset ceiling' calculations that adopt the principles set out in IFRIC 14.

In discussion with the finance team, we are currently working through the implications of IFRIC 14 on the 2023/24 accounts and will report our findings when the work is completed.

6. Audit Adjustments

In accordance with the requirements of International Standards on Auditing, we must communicate all adjusted and unadjusted items identified during our audit work, other than those which we believe to be clearly insignificant.

Adjusted items

All adjusted misstatements are set out in detail below along with the impact on the key statements for the year ended 31 March 2024:

	Comprehensive Income and Expenditure Statement		Balance sheet	
	Dr	Cr	Dr	Cr
	£'000	£'000	£'000	£'000
None to date				
Total	X	X	X	X

Misclassifications and adjustments to disclosures

The table below provides details of any misclassification and disclosure changes identified during the audit.

Misclassification/ Disclosure change	Audit comment	Adjusted?
Income and Expenditure by Nature	Our review identified that the income and expenditure was only analysed by nature with regards to the group as a whole. In our view, the Code requires that this should be done for both the PCC and the Chief Constable individually, as well as the group.	✓

Unadjusted items

There are currently no unadjusted errors in the Cheshire Police accounts.

Impact of prior year unadjusted misstatements

The table below provides details of an adjustment identified during the prior year which had not been made within the final set of 2022/23 financial statements. This does not impact on our 2023/24 audit.

Detail	Comprehensive Income and Expenditure Statement (£'000)	Balance sheet (£'000)	Reason for not adjusting
Reclassification of third-party monies held from cash to creditors		1,603	Materiality

7. Management letter points and internal control systems

The PCC and Chief Constable’s management is responsible for the identification, assessment and monitoring of risk, for developing, operating and monitoring the systems of internal control and for providing assurance to the Those Charged with Governance that it has done so.

In accordance with the terms of our engagement we have not provided a comprehensive statement of all issues which may exist in the accounting and internal control systems or of all improvements which may be made, but outline below our observations arising from the audit; none of which are considered significant.

KEY:



Observations refer to issues that are so fundamental to the system of internal control that management should address immediately to minimise the risk of a material misstatement within the financial statements.



Observations refer mainly to issues that have an important effect on the system of internal control and, if left uncorrected could potentially lead to a material misstatement within the financial statements.



Observations refer to issues that would, if corrected, improve internal control in general and engender good practice, but is unlikely to have a material impact on the financial statements.

Current Year Issues

Reserves Movements	
<p>We encountered difficulties during our agreement of reserves movements to supporting information and other areas of the accounts, as the working papers provided were unclear in this regard. This resulted in additional audit time and queries.</p>	<p><u>Recommendation</u></p> <p>Management should ensure that there is a clear audit trail between the reserve movements and the other relevant areas of the accounts.</p> <p><u>Management comment</u></p> <p>XXX</p>
Payroll Evidence	
<p>From our payroll detailed testing, we noted that for 4 out of a sample of 40 employees, signed contracts could not be obtained.</p> <p>In addition, our payroll detailed testing also identified that for most employees in our sample, evidence of employee existence was unable to be provided.</p>	<p><u>Recommendation</u></p> <p>We recommend that signed copies of all employee contracts are held during the term of an employee's service and for a sufficient period after employment ceases to prevent any contractual disputes.</p> <p>We also recommend that copies of employee existence are maintained to ensure an adequate audit trail is in place for verifying the existence assertion within payroll testing in future years.</p> <p><u>Management comment</u></p> <p>XXX</p>

Prior Year Issues – Unresolved

Journals	
<p>Testing identified that it was not always possible to identify who had posted a journal as when they were approved, the system changes the poster to administrator.</p>	<p><u>2022-23 recommendation</u></p> <p>It was recommended that management look at whether there are any alternatives reports available to allow control checks on individual users to be performed.</p> <p><u>2023-24 update</u></p> <p>Our audit identified that this remains an issue for 2023-24. We therefore recommend that management look to fix this within the 2024-25 year.</p> <p><u>Management comment</u></p> <p>XXX</p>

Prior Year Issues – Resolved

Pension surplus	
<p>From discussions with the actuarial firms, it was understood that the application of IFRIC 14 was not within their normal scope. As such, unless they are instructed otherwise by the employer, they will produce IAS 19 disclosures assuming there are no IFRIC 14 adjustments to any surplus or deficit. This means there is a risk that material adjustments are not factored into the IAS 19 disclosures.</p>	<p><u>2022-23 recommendation</u></p> <p>It was recommended that Cheshire Police instruct their actuary to calculate any potential asset ceiling under IFRIC14 where pension schemes are in surplus to ensure they are reflected in their IAS19 contributions.</p> <p><u>2023-24 update</u></p> <p>Management obtained the relevant asset ceiling report, which was provided to us at the start of the audit.</p>
Land and Building Valuations	
<p>It was identified that the valuer did not always use the correct BCIS location rates for the buildings being valued, leading to an understatement of the asset value by £188k.</p>	<p><u>2022-23 recommendation</u></p> <p>It was recommended that management instruct the valuer to confirm all rates used within their valuations are appropriate to the asset's location.</p> <p><u>2023-24 update</u></p> <p>We have not identified any issues with regards to incorrect location factors as part of our 2023/24 audit.</p>

8. Other matters

Other information

We are required to give an opinion on whether the other information published with the audited financial statements (for example, the Narrative Statement and Annual Governance Statement) is materially inconsistent with the financial statement or our knowledge as obtained during the audit.

We have nothing to report in this respect.

Reporting by exception

We are required to report to you by exception the following matters, if:

- the Annual Governance Statement does not comply with “Delivering Good Governance in Local Government: Framework 2016 Edition” published by CIPFA/SOLACE; or
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the PCC or Chief Constable under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report on these matters.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.

Going concern

Our work has not identified a material uncertainty related to going concern. We are satisfied that management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Value for money arrangements

We are required to satisfy ourselves that the PCC and Chief Constable have made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024. The Code of Audit Practice requires us to report on the PCC’s and Chief Constable’s arrangements under three specified reporting criteria:

- Financial sustainability – how the PCC and Chief Constable plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the PCC and Chief Constable ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness – how the PCC and Chief Constable uses information about its costs and performance to improve the way it manages and delivers its services.

We asked management to complete an evidenced self-assessment of the PCC’s and Chief Constable’s arrangements. We then reviewed the evidence provided and carried out follow-up work as appropriate to consider whether there are any significant weaknesses in the PCC’s and Chief Constable’s arrangements for securing economy, efficiency and effectiveness in its use of resources.

Our work is nearing completion and we have not identified any significant weaknesses to date. The results of the Value for Money work will be reported separately in our Auditor's Annual Report.

Whole of Government accounts work

Alongside our work on the financial statements, we also review and report to the National Audit Office on the PCC/ Group's Whole of Government Accounts (WGA) return. The extent of our review, and the nature of our report, is specified by the National Audit Office.

We have received group instructions from the National Audit Office in respect of our work on the WGA submission. This work is currently being undertaken.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We intend to issue our audit certificate alongside the auditor's opinion on the accounts.

Audit fees

Our final fee for the 2023/24 audit is set out below:

	Fee proposed at planning stage (£)	Final fee (subject to approval by PSAA) (£)
PSAA scale fee 2023/24 – The Police and Crime Commissioner for Cheshire	94,961	94,961
PSAA scale fee 2023/24 – The Chief Constable for Cheshire	47,597	47,597
Fee variation in relation to additional procedures in relation to revisions to ISA 315 – The Police and Crime Commissioner for Cheshire. See narrative in Audit Plan for more detail	TBC	7,990
Fee variation in relation to additional procedures in relation to revisions to ISA 315 – The Chief Constable for Cheshire. See narrative in Audit Plan for more detail	TBC	4,005
Fee variation in relation to additional procedures incurred for audit of pension disclosures to ensure compliance with IFRIC 14 – The Police and Crime Commissioner for Cheshire	--	TBC
Fee variation in relation to additional procedures incurred for audit of pension disclosures to ensure compliance with IFRIC 14 – The Chief Constable for Cheshire	--	TBC
Fee variation in relation to delays and additional time required to resolve queries on work relating to split of the note for Expenditure and Income Analysed By Nature – The Police and Crime Commissioner for Cheshire	--	TBC

Fee variation in relation to delays and additional time required to resolve queries on work relating to split of the note for Expenditure and Income Analysed By Nature – The Chief Constable for Cheshire	--	TBC
Fee variation in relation to delays and additional time required to resolve queries on work relating to the agreement of Reserves movements: PCC CC	TBC	850 400
First year audit work on the PCC's PFI scheme (to gain assurance over the PFI entries in the accounts)	TBC	3,000
Total (excluding VAT): PCC Chief Constable	94,961 47,597	TBC TBC

Work on these areas is ongoing and subject to change.

We can confirm that we have not undertaken any non-audit work at the PCC or Chief Constable during the year.

Appendices



1. Letter of representation – Police and Crime Commissioner

Bishop Fleming LLP
10 Temple Back
Redcliffe
Bristol
BS1 6FL

[Date]

Dear Sir

Police and Crime Commissioner for Cheshire: FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Police and Crime Commissioner for Cheshire (‘the PCC’) financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. General

We have fulfilled our responsibilities for the preparation of the PCC’s financial statements in accordance with International Financial Reporting Standards and the CIPFA/ LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the Code) and applicable law and for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the PCC have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit of the PCC. We have provided you with unrestricted access to all appropriate persons within the PCC, and with all other records and related information requested, including minutes of all PCC and Committee meetings.

The financial statements are free of material misstatements, including omissions.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the PCC involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the PCC’s financial statements communicated by current or former employees, analysts, regulators or others.

3. Assets and liabilities

The PCC has satisfactory title to all assets and there are no liens or encumbrances on the PCC’s assets, except for those that are disclosed in the notes to the financial statements.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include PPE and pension liability valuations.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

6. Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

We confirm that all correspondence with our Regulators has been made available to you.

7. Related parties

Related party relationships and transactions comply with the PCC’s financial regulations, relevant requirements of the Code and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standards requirements.

8. Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

9. Going concern

We believe that the PCC’s financial statements should be prepared on a going concern basis on the grounds that the financial reporting framework applicable to local government bodies means that the anticipated continued provision of entity’s services in the public sector is normally sufficient evidence of going concern. We have not identified any material uncertainties related to going concern.

10. Annual Governance Statement

We are satisfied that the Annual Governance Statement (AGS) fairly reflects the PCC’s risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

11. Narrative Report

The disclosures within the Narrative Report fairly reflect our understanding of the PCC’s financial and operating performance over the period covered by the PCC’s financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We have taken all the appropriate steps in order to make ourselves aware of any relevant audit/ other information and to establish that you are aware of that information.

Yours faithfully

.....
Signed by the Police and Crime Commissioner for Cheshire

[Date]

2. Letter of representation – Chief Constable

Bishop Fleming LLP
10 Temple Back
Redcliffe
Bristol
BS1 6FL

[Date]

Dear Sir

The Chief Constable of Cheshire: FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as I consider necessary in connection with your audit of the Chief Constable for Cheshire financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. General

I have fulfilled our responsibilities for the preparation of the Chief Constable's financial statements in accordance with International Financial Reporting Standards and the CIPFA/ LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the Code) and applicable law and for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the Chief Constable have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit of the Chief Constable. We have provided you with unrestricted access to all appropriate persons within the Chief Constable, and with all other records and related information requested, including minutes of all Chief Constable and Committee meetings.

The financial statements are free of material misstatements, including omissions.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the Chief Constable involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the Chief Constable financial statements communicated by current or former employees, analysts, regulators or others.

3. Assets and liabilities

The Chief Constable has satisfactory title to all assets and there are no liens or encumbrances on the Chief Constable's assets, except for those that are disclosed in the notes to the financial statements.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include pension liability valuations.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

6. Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

We confirm that all correspondence with our Regulators has been made available to you.

7. Related parties

Related party relationships and transactions comply with the Chief Constable's financial regulations, relevant requirements of the Code and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standards requirements.

8. Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

9. Going concern

We believe that the Chief Constable's financial statements should be prepared on a going concern basis on the grounds that the financial reporting framework applicable to local government bodies means that the anticipated continued provision of entity's services in the public sector is normally sufficient evidence of going concern. We have not identified any material uncertainties related to going concern.

10. Annual Governance Statement

We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Chief Constable's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

11. Narrative Report

The disclosures within the Narrative Report fairly reflect our understanding of the Chief Constable's financial and operating performance over the period covered by the Chief Constable's financial statements.

I acknowledge my legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as I am aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

I have taken all the appropriate steps in order to make myself aware of any relevant audit/ other information and to establish that you are aware of that information.

Yours faithfully

.....
Signed by the Chief Constable for Cheshire

[Date]

3. Required communications with the Police and Crime Commissioner and Chief Constable

Under the auditing standards, there are certain communications that we must provide to the PCC and Chief Constable as those charged with governance. These include:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and those charged with governance.	Audit Plan
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Audit Plan
With respect to misstatements: <ul style="list-style-type: none"> • uncorrected misstatements and their effect on our audit opinion; • the effect of uncorrected misstatements related to prior periods; • a request that any uncorrected misstatement is corrected; and • in writing, corrected misstatements that are significant. 	Audit Completion Report
With respect to fraud communications: <ul style="list-style-type: none"> • enquiries of those charged with governance to determine whether they have a knowledge of any actual, suspected or alleged fraud affecting the entity; • any fraud that we have identified or information we have obtained that indicates that fraud may exist; and • a discussion of any other matters related to fraud. 	Audit Completion Report Discussions with the PCC and Chief Constable
Significant matters arising during the audit in connection with the entity's related parties.	Audit Completion Report
Significant findings from the audit including: <ul style="list-style-type: none"> • our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures; • significant difficulties, if any, encountered during the audit; • significant matters, if any, arising from the audit that were discussed with management; • written representations that we are seeking; • expected modifications to the audit report; and • other matters significant to the oversight of the financial reporting process or otherwise identified during the audit that we believe will be relevant to the Committee when fulfilling their responsibilities. 	Audit Completion Report
Significant deficiencies in internal controls identified during the audit.	Audit Completion Report
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Audit Completion Report
Audit findings regarding non-compliance with laws and regulations	Audit Completion Report Discussions at JAAC
Significant matters in relation to going concern.	Audit Completion Report
Indication of whether all requested explanations and documents were provided by the entity.	Audit Completion Report
Confirmation of independence and objectivity of the firm and engagement team members.	Audit Plan Audit Completion Report



This document is confidential to: Cheshire Police

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Bishop Fleming is a trading name of Bishop Fleming LLP, a limited liability partnership registered in England and Wales No. OC391282, and Bishop Fleming Bath Limited, a limited company registered in England and Wales No. 07869428. Registered offices: Stratus House, Emperor Way, Exeter Business Park, Exeter, Devon, EX1 3QS. A list of members' names for the LLP is available at the above address.



Overview of topics to be covered during the period September 2024 -July 2025

Part 1 Items	Sep-24	Nov-24	Feb-25	Jul-25
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 2024/25	✓			
JAAC Single Point of Contact Report - PBB		✓		
Review of JAAC Terms of Reference			✓	
External Audit Findings Report			✓	
External Audit Plan				✓
External Audit Informing the Audit Risk Assessment		✓		
External Audit Annual Report (inc. VFM)		✓		
External Audit Interim Audit Completion Report	✓			
External Audit Letter of Representation		✓		
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			✓	
Annual 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	✓	✓	✓	✓
2024/25 Budget & Medium Term Financial Strategy			✓	
Part 2 Items	Sep-24	Nov-23	Feb-24	Jul-24
Minutes of Joint Audit Advisory Committee	✓	✓	✓	✓
Matters Arising from Previous JAAC Meetings	✓	✓	✓	✓
Strategic Risk Register	✓	✓	✓	✓
Annual Risk Report				✓
Internal Audit Follow Up Report		✓		✓
Internal Audit Reports/Terms of Reference	✓	✓	✓	✓

Notes

*No dates have yet been confirmed for draft and final accounts nationally.

Dates are out for consultation, propose hold July meeting to discuss draft accounts.

Internal Audit Progress Report

Joint Audit Advisory Committee (September 2024)

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

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.

1 Introduction

This report provides an update to the Joint Audit Advisory Committee in respect of the progress made against the Internal Audit Plan for 2024/25. It brings to your attention matters relevant to your responsibilities as members of the Joint Audit Advisory Committee.

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Public Sector Internal Audit Standards.

This progress report covers the period 1st July to 31st August 2024.

2 Executive Summary

Since the last meeting of the Joint Audit Advisory Committee, there has been the focus on the following areas:

2024/25 Audit Reviews

The following reviews have been finalised:

- Custody Referral Pathways (**Substantial Assurance**)

The following reviews are in progress:

- Pensions (**Fieldwork**)
- Neighbourhood Policing & Problem Solving (**Fieldwork**)

Added Value

Briefings

Our latest briefings/blogs/podcasts are:

- [TIAN News - Summer 2024](#)
- [HFMA Podcast - Audit Committee Handbook](#) featuring MIAA's Assurance Director, Louise Cobain
- [Talking Fraud Podcast - Episode 5 - Conflicts of Interest](#)
- [24/25 MIAA Insight - Audit Committee Handbook](#)

Advisory and Support Role

We have continued to keep you updated on the latest key guidance through the regular issue of The Internal Audit Network (TIAN) Insight Report and News and our Fraud Threats and Advice Briefings.

Events

- [How to Lead in a Hybrid World \(16th October 2024\)](#): It has been suggested that the number 1 challenge for people working in this way is the "Lack of casual conversations. This Masterclass explore the ways in which organisations can help generate team spirit and culture?" support leaders to effectively lead a team with people who aren't in the room?
- [Evidence Based Working \(22nd November 2024\)](#): How Can a Better Evidence-Based Approach Support Local Government to Meet its Challenges? Rob Brinan, a Professor of Organizational Psychology in the School of Business and Management. will be joining us to explore what we know in relation to how local government responds to situations, and how a more evidencebased approach may improve practice.

Appendix A: Contract Performance

The Public Sector Internal Audit Standards (PSIAS) state that ‘The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.’

Below sets out the overview of delivery for your Head of Internal Audit Opinion for 24/25:

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Joint Audit Advisory Committee Reporting
Core/ Mandated Assurances				
Key Financial Transactional Processing Controls		Q3 Delivery		February 2025
National Fraud Initiative		Q4 Delivery		April 2025
Risk Based Assurances				
HR / Pensions	✓	Fieldwork		November 2024
Thrive Risk Assessments		Q3 Delivery		February 2025
Business Continuity		Q4 Delivery		April 2025
Custody Referral Pathways	✓	Complete	Substantial Assurance	September 2024
Neighbourhood Policing Framework and Problem Solving	✓	Fieldwork		November 2024
Follow Up				

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Joint Audit Advisory Committee Reporting
Q1	N/A	Complete		September 2024
Q2		Q2 Delivery		November 2024
Q3		Q3 Delivery		January 2025
Q4		Q4 Delivery		April 2025

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 at least 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. The External Quality Assessment, undertaken by CIPFA, provides assurance of MIAA's compliance with the Public Sector Internal Audit Standards. MIAA conforms with the Public Sector Internal Audit Code of Ethics.

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"> the efficient and effective use of resources the safeguarding of assets the preparation of reliable financial and operational information compliance with laws and regulations.
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"> has a low impact on the achievement of the key system, function or process objectives; has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
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.

Anne-Marie Harrop

Regional Assurance Director

Tel: 07920150313

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Recommendations Follow Up Assignment Report 2024/25

Police and Crime Commissioner for Cheshire / Cheshire
Constabulary

August 2024

Contents

1 Executive Summary

Appendix A: Assurance Definitions and Risk Classifications

Appendix B: 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 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. Further work will be undertaken to follow up on the Data Protection recommendations later in the year.

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	
2023/24																			
Firearms Licensing	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Complete
Use of Force	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Complete
HR/Payroll	6	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Complete
Key Financial Systems	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Complete
Stop and Search	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Complete
Data Protection	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	Not due until end Sept 2024
Total	22	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	

Appendix A: 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"> the efficient and effective use of resources the safeguarding of assets the preparation of reliable financial and operational information compliance with laws and regulations.
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"> has a low impact on the achievement of the key system, function or process objectives; has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
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.

Appendix B: Report Distribution

Name	Title
Mark Roberts	Chief Constable
Chris Armitt	Deputy Chief Constable
Dan Price	Police and Crime Commissioner
Jane Whalen / Gemma Southern	Deputy Police and Crime Commissioner
Clare Hodgson	Chief Finance Officer (OPCC)
Damon Taylor	Chief Executive (OPCC)
Bill Dutton	Assistant Chief Constable
Una Kelly	Assistant Chief Constable
Wendy Bebbington	Chief Finance Officer
Louise Willis	Planning, Performance & Risk Manager
	Joint Audit Advisory Committee

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Limitations

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.

Public Sector Internal Audit Standards

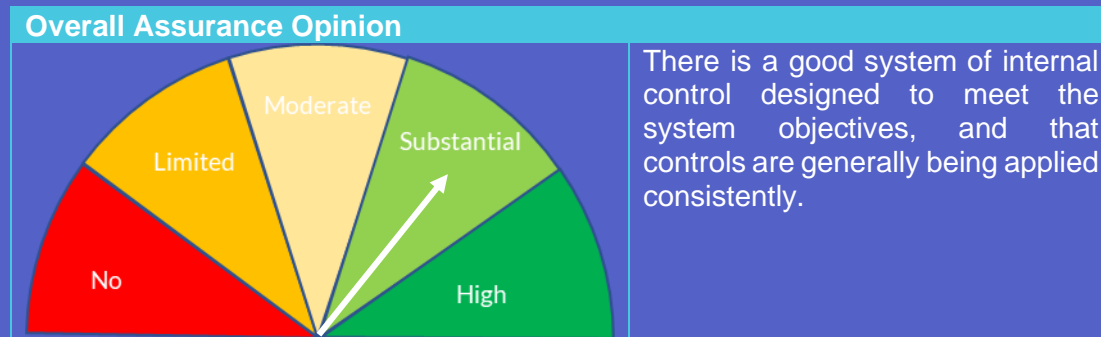
Our work was completed in accordance with Public Sector Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.

Custody Referrals Review

Assignment Report 2024/25 (Draft)

Police and Crime Commissioner and Chief Constable for
Cheshire

301CPCC_2425_006



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2 Findings and Management Action

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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.

1 Executive Summary

Overall Audit Objective: The overall objective of the audit was to evaluate the robustness and effectiveness of controls that support custody referral pathways to ensure the appropriateness and timeliness of referrals made.

Scope Limitation: The scope of this review focused on the objectives described and was limited to the controls in operation at the Constabulary. Audit testing of individual custody records was not completed, however, the controls in place to complete and approve local audits were tested.

Key Findings

Overall, the review identified there was a good system of internal controls designed to meet the system objectives. Following a restructuring in January 2023, the Custody department has established a Performance and Governance team and a schedule of local audits.

Training and continual professional development (CPD) are provided and tracked within performance and talent conversations. Local audits and self-assessment position statements are retained to support His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) expectations for custody.

Relationships are maintained with the three service providers: Mitie Care & Custody, Midlands NHS Partnership Trust (MPFT) and Cheshire Without Abuse (My CWA) through the Contract leads. A recommendation has been raised to strengthen the feedback arrangements in place for the Liaison and Diversion Service and the Custody Intervention & Cautioning and Relationship Abuse (CARA) Programme for Domestic Abuse Perpetrators.

We have raised recommendations in response to a single point of failure risk in the custody department leadership team and the absence of evidence retained locally to support independent custody visits. We were also not provided with a copy of the contract in place for Custody Intervention & CARA Programme for Domestic Abuse Perpetrators, with Cheshire Without Abuse (My CWA).

Objectives Reviewed	RAG Rating
Contract	Amber
Custody Resources	Amber
Procedures and Guidance	Green
Training and Access	Green
Risk Assessments and Custody Records	Amber
Feedback and Lessons Learnt	Green
Overall Assurance Rating	Substantial

Recommendations		
Risk Rating	Control Design	Operating Effectiveness
High	-	-
Medium	-	3
Low	-	1
Total	0	4

Areas of Good Practice

- Roles and responsibilities were clearly set out and communicated, within agreed contracts for Mitie Care & Custody and MPFT.
- Custody resources including referral scheme workers for Mitie Care & Custody and MPFT are managed within the terms of the contracts.
- The following policies and procedures were available for custody staff to follow, to initiate the referral process, including risk assessment and the sharing of self-referral information:
 - Test on Arrest Policy & Operational procedures,
 - Detention & Custody procedure,
 - Medical Care in Custody procedure,
 - Protocol for Detainees in Cheshire Police Custody requiring Mental Health Act Assessment and Psychiatric Admission and
 - Treatment of Juveniles in Custody.
- Detainees are notified to Mitie Care & Custody promptly following risk assessment, using the Service User Management Systems (SUMs) or through a referral form for MPFT.
- Within Niche referrals are recorded within the Occurrence Enquiry Log (OEL) or the detainee's care plan. The history of the detainee's care plan and Police National Computer (PNC) information can be reviewed during risk assessment.
- Staff are provided inputs on Liaison & Diversion, Mitie HCP and Vulnerability during their Initial Custody Course. Additionally, custody has a continuous professional development (CPD) planner in place

to schedule training including 'Vulnerability in Custody', 'Childline Project Training' and 'Neurodiversity'.

- On release, individuals are provided with a custody release handout, which provides a QR code to the publicly available Custody Release Pack. This pack details support available for different offences and scenarios including suicide support services and advice available for drink and drug driving.
- An audit schedule has been established, which ensures custody records are assessed in line with HMICFRS expectations including 30 child and young persons (CYPs) and 30 vulnerable adults' records per month which are reviewed using an internally generated questionnaire, by the Performance and Governance team.
- Audit findings are summarised in a monthly custody review document which, includes metrics from April 2024 onwards for comparison.
- Quarterly review meetings are held with Mitie Care & Custody to review contract performance and quality. This includes the number of referrals made to onward services and social value captured using the Thrive Platform.
- Monthly Custody Threat Management Group meetings are held to assess Niche data in relation to arrests made in the previous month.
- The constabulary receive feedback from regional arrangements established for both Mitie Care & Custody and NHS England (NHSE) for Cheshire Liaison & Diversion.

Key Findings – Issues Identified

Medium

- 1.1. There is a risk that in the absence of the Custody Performance and Governance Inspector there may be insufficient resourcing to adequately manage Performance and Governance arrangements.
- 1.2. A copy of the signed contract in place, with Cheshire Without Abuse (My CWA), for the Custody Intervention & CARA Programme was not available during the review. Additionally, a copy of the contract was not available on the Blue Light Public Contract Register.
- 1.3. There was not an established audit trail available to evidence independent reviews of the Custody Department.

Low

- 1.4. Liaison and Diversion Service Performance – Performance indicators such as referrals made to the agencies, with which the service has information sharing protocols in place, were not reported in quarterly narrative reports received.
Custody Intervention & CARA Programme for Domestic Abuse Perpetrators – Key leads in the custody department were not sighted on the performance of the CARA programme, which is operational in custody.

2 Findings and Management Action

1. Single Point of Failure		Risk Rating: Medium
Operating Effectiveness		
<p>Key Finding – There is a risk that in the absence of the Custody Performance and Governance Inspector there may be insufficient resourcing to adequately manage Performance and Governance arrangements.</p>	<p>Specific Risk – The Custody Department cannot operate sufficiently if key leads are non-operational for any reason (including annual leave, sickness etc.).</p>	<p>Recommendation – The department should review the governance and monitoring of custody audits to ensure there is not a single point of failure.</p>
<p>Management Response – There is work ongoing to automate a high proportion of the performance management work currently being undertaken by the Inspector and move it onto the PowerBi dashboard. This has been a work in progress due to the changes and restructures that the department has gone through over the past 18 months. We have recruited a Development Officer in April 2024, and they are receiving training on the audit schedules and processes to the same level of knowledge as the Inspector to ensure they can provide resilience in the Inspectors absence along with formulating a guide and role profile so that others can perform the same functions if required. This work is to give us the information and data to continually improve the department and continue to give confidence that the department is operating in a safe and legal manner which stands up to scrutiny.</p> <p>Responsible Officer – Supt Andy Blizard</p> <p>Implementation Date – 1st December 2024</p>		<p>Evidence to confirm implementation –</p> <p>The expected completion date of implementation is the 1st December 2024.</p> <p>The data dashboards are currently being built and their expected completion is the end of September where we will see a permanent change to sole use of Power BI. Our Development Officer has been permanently embedded within the performance and governance team since April 2024 under the Inspector and understanding the frameworks. We are developing guidance to support the performance framework, and the new dashboards once completed for the Development Officer to offer resilience in this role.</p>

2. Contract Retention - Custody Intervention & CARA Programme for Domestic Abuse Perpetrators		Risk Rating: Medium
Operating Effectiveness		
Key Finding – A copy of the signed contract in place, with Cheshire Without Abuse (My CWA), for the Custody Intervention & CARA Programme was not available during the review. Additionally, a copy of the contract was not available on the Blue Light Public Contract Register.	Specific Risk – In the absence of evidence it was not clear whether roles and responsibilities of the constabulary, in relation to the My CWA contract, have been agreed.	Recommendation – To promote transparency a copy of the contract should be made available on the Blue Light Public Contract Register.
Management Response – This contract has been located and edited so that it is available for public viewing. It has been uploaded to BLPCR however the document can't be opened, and this is being rectified. Responsible Officer – Supt Andy Blizard Implementation Date – 1 st November 2024		Evidence to confirm implementation – Contract has been reviewed for sensitive information and inclusion on the BLPCR. The document has been uploaded but cannot be opened at this time however this is being corrected.

3. Independent Custody Visits		Risk Rating: Medium
Operating Effectiveness		
Key Finding – An audit trail was not available locally, at the time of testing, to evidence report findings from independent reviews of the Custody Department, by the Office of The Police & Crime Commissioner for Cheshire (OPCC).	Specific Risk – If reports are not retained and actions are not logged and monitored in accordance with issues raised, then there is a risk of reputational damage.	Recommendation – Reports produced by independent custody visitors should be retained to evidence findings and any actions complete for at least the previous quarter.

<p>Management Response – This relates to the ICVs attendance and the data collation of what they find and report back on. A member of the custody leadership team attends each quarterly meetings with the OPCC service coordinator and the Independent Custody Visitors themselves. Any themes or issues identified within that quarter are raised and discussed within the meeting verbally. This data is held and disseminated by the OPCC to ensure the service remains independent. Each ICV completes a paper document which is held by the OPCC. Reports are then sent by the coordinator to the custody leadership team to report back on and provide a response. We are currently working on a digital solution however this is still ongoing to ensure compliance across security access and GDPR.</p> <p>Responsible Officer – Supt Andy Blizard</p> <p>Implementation Date – Closed</p>	<p>Evidence to confirm implementation – All reports are retained by the OPCC in paper format and any issues are raised directly with the custody leadership team who provide management responses accordingly. This is already in place with a member attending at the quarterly ICV meetings to discuss any issues and address outstanding actions. Reports are prepared by the coordinator and sent to the custody leadership team to report back on and provide a response.</p>
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<p>4. Feedback Arrangements</p>		<p>Risk Rating: Low</p>
<p>Operating Effectiveness</p>		
<p>Key Finding – <u>Liaison and Diversion Service</u> Performance indicators such as referrals made to the agencies, with which the service has information sharing protocols in place, were not reported in quarterly narrative reports received.</p> <p><u>Custody Intervention & CARA Programme for Domestic Abuse Perpetrators</u> – Key leads in the Custody Department were not sighted on the performance of the CARA programme, which is operational in custody.</p>	<p>Specific Risk – Robust feedback arrangements have not been established for all third-party contracts.</p>	<p>Recommendation – Key performance targets should be agreed with the Service Lead, in line with the performance indicators identified in the Liaison and Diversion Standard Service Specification. KPIs should be reported through quarterly narrative reports.</p> <p>Regular feedback arrangements should be established to ensure the Custody Department are sighted on successes and lessons learnt from the Custody Intervention & CARA Programme for Domestic Abuse Perpetrators. This should be on at least a quarterly basis.</p>
<p>Management Response – The Liaison and Diversion service is an NHS managed contract. The NHS have their own governance processes in place and an appointed service manager</p>	<p>Evidence to confirm implementation – Work is currently ongoing to obtain and understand the output from Cara</p>	

to hold the service delivery to account. The new contracted service has been in place since December 2023 however as a new provider, there are several branches that have taken time to establish including a community team that will support the service delivery that we receive in custody. This includes follow up assessments with service users that have previously been managed by other branches of the service. Liaison and Diversion have now established their community team to support the referrals process and are working on enhancing their performance data for the future.

The Cara Project is a programme established by the OPCC. Whilst the CARA staff are physically based within the custody suites, they do not directly report to within their management structure, and they are managed by the thematic DA leads across the county. The outcomes from CARA programme are tracked by the Outcomes Assurance Team and shared within the DA Perpetrator Governance Board. Moving forward, we have requested strategic level data to be provided to the custody performance group however this doesn't impact the custody processes and would be for awareness only. The Chief Inspector for Custody will also now attend the DA Perpetrator Governance Board which is held monthly where information about Cara can be shared.

Responsible Officer – Supt Andy Blizzard

Implementation Date – 1st December 2024

programme by the Outcome Assurance Team. We are unsure as to the level of information that we can obtain back at this time however any breaches of service levels will be managed by the Thematic leads for Domestic Abuse.

The results will be discussed on the monthly DA Perpetrator Governance Board and any indicator of when CARA is used as an OBTJ outcome.

The Liaison and Diversion service are working towards a more established performance framework now that their full team has been put in place. This data will then be shared with the relevant partner agencies including ourselves.

Appendix A: Engagement Scope

Scope

The overall objective of the audit was to evaluate the robustness and effectiveness of controls that support custody referral pathways to ensure the appropriateness and timeliness of referrals made.

The audit was limited to the below objectives:

- Roles and responsibilities have been clearly set out and communicated, within an agreed Contract/ Service Level Agreement (SLA) in place for any outsourced services.
- Custody resources including referral scheme workers for any outsourced services are available when required.
- There are appropriate procedures and guidance available for custody staff to complete supporting documentation to initiate the referral process, including the sharing of self-referral information.
- Custody staff including all contracted staff must be adequately trained for their contracted role in a police custody suite, including risk assessment.
- Access to systems is controlled and monitored.
- Custody detainees are risk assessed, appropriately authorised, notified to the contract providers promptly and are accurately input / updated within Niche in a timely manner.
- A robust feedback process is in place to capture and identify lessons learnt from within the Constabulary.

Scope Limitations

The scope of this review focused on the objectives described above and was limited to the controls in operation at the Constabulary.

Areas to note:

Observational testing was completed at Runcorn Custody Suite to confirm controls in place to initiate the referral process.

Conversations were held with contract leads from Mitie Care & Custody, MPFT and the CARA Programme.

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

Appendix B: 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"> the efficient and effective use of resources the safeguarding of assets the preparation of reliable financial and operational information compliance with laws and regulations.
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"> has a low impact on the achievement of the key system, function or process objectives. has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
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.

Appendix C: Report Distribution

Name	Title
Louise Willis	Planning, Performance and Risk Manager
Mark Roberts	Chief Constable
Una Kelly	Assistant Chief Constable
Mike Evans	Detective Chief Superintendent
Alison Ross	Chief Superintendent
Andrew Blizard	Superintendent
Lindsay Dixon	Chief Inspector
Cameron Taylor	Inspector
Chris Armit	Deputy Chief Constable
Jane Norton	Deputy Head of Legal Services (Head of Commercial Unit)
Helen Elliott	Procurement & Contracts Manager
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)



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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.



Pensions Review

Terms of Reference 2023/24 (Draft)

Police and Crime Commissioner and Chief Constable for
Cheshire

301CPCC_2425_001

1 Introduction and Background

This review is to be conducted in accordance with the requirements of the 2023/24 Internal Audit plan, as approved by the Joint Audit Advisory Committee.

This review will concentrate specifically on controls that support the operation of the pensions benefits system, and the process and controls that the organisation has in place for processing starters, leavers, enhancements, and payroll changes.

The review will also consider the accuracy and completeness of the pension related data and the changes to the control environment since the introduction of the Unit 4 system and the demise of Multi Force Shared Service (MFSS).

2 Audit Objective

The overall objective of the audit is to evaluate the robustness and effectiveness of controls that support the pension benefits system to ensure validity, accuracy, and timeliness of payments from and to employees.

3 Audit Scope

Sub Objective	Risk
Roles and responsibilities have been clearly set out and communicated, within an agreed Service Level Agreement (SLA).	Where roles and responsibilities are not clear, payments may be made to staff not employed by the organisation or for hours not worked, adversely impacting the financial position of the organisation.

There are appropriate procedures and guidance available for line managers to complete supporting documentation to initiate pension processes.	Requests for amendments made by authorised individuals do not reach, or are not processed by staff, resulting in under / overpayments.
Access rights to the pensions system are controlled and monitored.	User access is not set up to enforce segregation of duties, resulting in the addition of 'ghost' employees.
New starters and terminations are notified to the pension provider promptly, are appropriately authorised and are accurately input / updated in the system in a timely manner.	New starters and terminations are not effectively managed and controlled, resulting in miscalculations/ under / overpayments of pension benefits.
There is a process to ensure individuals who choose to opt-in/ opt-out during a period of service are processed accurately, timely and with the appropriate authorisation.	Pension opt-in and opt-outs are not effectively managed and controlled, resulting in miscalculations/ under / overpayments of pension benefits.
Additional pension benefits are calculated accurately and correctly in line with policy.	Additional pension benefits are not accurately calculated resulting in under / overpayments.
Data accuracy – pension / payroll data is complete and accurate	Incorrect base data leads to errors in internal and external data feeds.

since the introduction of the Unit 4 system. and the demise of Multi Force Shared Service.	
Routine monitoring of information provided by the pension provider (e.g., KPIs) is regularly reviewed and actioned as appropriate.	The contract with the pension provider is not appropriately managed including the monitoring of agreed KPIs, resulting in under / overpayments.

The limitations to scope are as follows:

- The scope of this review focused on the objectives described above and is limited to the controls in operation at the organisation.

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.

Discussions with key members of staff to ascertain the nature of the systems in operation.

Desktop review of existing policies and procedures to confirm that they are up to date and communication across the organisation.

A review of a sample of pension records against the criteria of effectiveness, timeliness, and communication.

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 Chief 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:

- Copy of SLA / contract with the provider.
- Copies of documents relating to monitoring of payroll information (minutes, KPIs etc.).
- Procedures / guidance available to line managers to initiate pension processes.
- Report detailing new starters.
- Report detailing leavers.
- Report detailing any errors/ miscalculations.
- Report of user access to the pension system.
- Evidence of reconciliation of pension data.

6 Proposed Timescales

Stage	Proposed Date
Fieldwork commences	September 2024
Discussion document to client	October 2024
Responses by client	October 2024
Final report	October 2024

7 Key Contacts and Report Distribution

Name	Title	Report
Wendy Bebbington	Chief Finance Officer	Draft / Final
Kirsty Farquharson	Pay & Pensions Manager	Draft / Final
Louise Willis	Planning, Performance and Risk Manager	Draft / Final
Elayne Gibson	Head of HR Operations	Draft / Final
Nicola Bailey	Head of People Services)	Draft / Final

Chris Armitt	Deputy Chief Constable	Draft / Final
Mark Roberts	Chief Constable	Draft / Final
Dan Price	Police and Crime Commissioner	Draft / Final
Jane Whalen	Deputy Police and Crime Commissioner	Draft / Final
Gemma Southern	Deputy Police and Crime Commissioner	Draft / Final
Clare Hodgson	Chief Finance Officer (OPCC)	Draft / Final
Damon Taylor	Chief Executive (OPCC)	Draft / Final
External Audit		Final
Joint Audit Advisory Committee		Final

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).



Anne-Marie Harrop

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Charles Black

Tel: 07554332410

Email: Charles.Black@miaa.nhs.uk

Neighbourhood Policing Framework & Problem-Solving Review

Terms of Reference 2024/25

Police and Crime Commissioner and Chief
Constable for Cheshire

301CPCC_2425_004

1 Introduction and Background

This review is to be conducted in accordance with the requirements of the 2024/25 Internal Audit plan.

The Police and Criminal Evidence Act 1984 (PACE) and the associated Codes of Practice set out the legislation and standards for dealing with people who come into contact with the police.

There is a statutory requirement for Chief Officers of Police to find out about which crime and disorder issues concern local communities. Section 34 of the Police Reform and Social Responsibility Act 2011 requires forces to seek the views of the public about crime and disorder in their neighbourhood and hold regular public meetings in every neighbourhood.

Local policing focuses on community engagement, partnership working, prevent, problem solving and procedural justice. Problem-solving policing uses the SARA (scanning, analysis, response, assessment) model to tackle crime and disorder such as antisocial behaviour.

The CHEERS approach (community, harm, expect, events, recurring and similar) is a key part of SARA and was developed to help determine whether a problem is suitable for problem solving (Clarke and Eck, 2003). Appropriate problems should comply with all factors of the CHEERS test.

The current policing model within Cheshire Constabulary consists of nine Local Policing Units (LPUs) each headed by a Chief Inspector whose police officers, Police Community Support Officers (PCSOs) and staff work to solve problems and crimes at a local level. This review will therefore focus on problem solving within this local neighbourhood framework.

2 Audit Objective

The overall objective of the audit is to evaluate whether the Constabulary has a consistent and effective approach to problem-solving within

neighbourhood policing and how this feeds into the overarching neighbourhood policing framework.

3 Audit Scope

Sub Objective	Risk
The Constabulary have an overarching neighbourhood policing framework linked to the latest Police and Crime plan.	Lack of clear direction for problem solving within neighbourhood policing.
There are appropriate policies and procedures available, which cover problem-solving expectations and how they feed into the neighbourhood policing framework.	Policies and procedures may not be aligned to the College of Policing's national guidance for problem solving, and support the delivery of the neighbourhood policing framework.
Guidance adequacy covers information systems used (Niche, digital evidence management system; DEMS etc)	Inaccurate recording and reporting of information in Niche which may impact decision making and the effective management of neighbourhood policing and problem-solving outcomes.
A delivery plan has been established to monitor progress against the Constabulary's neighbourhood policing and problem-solving objectives.	Actions raised are reactive with a lack of structured approach to understanding, documenting and improving the quality of

	neighbourhood policing and problem solving.
Adequate training is provided on problem solving techniques within neighbourhood policing.	A lack of training could lead to ineffective problem solving and a risk to public and officer safety and reputational damage.
A robust feedback process is in place to capture and identify lessons learnt from problem solving within the Constabulary, other Police Forces and these feed into the neighbourhood policing framework.	Lessons learnt are not being utilised which may lead to missed key themes and trends not being identified and addressed.
The Constabulary has appropriate governance and reporting arrangements to give assurance that problem solving is applied consistently.	A lack of oversight and assurance.

The limitations to scope are as follows:

- The scope of this review will focus on the objectives described above and will be limited to the controls in operation at the Constabulary.
- This review will only focus on the problem-solving element within neighbourhood policing. It does not provide assurance on the effectiveness of neighbourhood policing framework and the delivery against this.

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.

During the audit our approach will involve:

- Discussions with key members of staff to ascertain the nature of the systems in operation and any reporting requirements.
- Desktop review of existing policies, procedures, performance information, local guidelines to confirm that they are up to date and communicated across the force.
- Review evidence retained to support the Constabulary's requirements for neighbourhood policing and problem solving.

Following completion of the audit fieldwork we will meet with Chief Officers and 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 Chief Officer. The conclusion of all final reports is 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:

- Policies and Procedures relating to neighbourhood policing and problem solving,
- Copies of any supporting frameworks or action plans in place,
- Access to where policies and training/ guidance is available,
- Reporting and monitoring arrangements i.e. committee/ group meeting papers,
- Access to information on checks/ audits undertaken,
- Access to training records,
- Evidence of the management checks/ audits undertaken,
- Any system reports produced and published.

6 Proposed Timescales

Stage	Proposed Date
Fieldwork commences	August 2024
Discussion document to client	September 2024
Responses by client	September 2024
Final report	September 2024

7 Key Contacts and Report Distribution

Name	Title	Report
Louise Willis	Planning, Performance and Risk Manager	Draft / Final
Mark Roberts	Chief Constable	Draft / Final
Una Kelly	Assistant Chief Constable	Draft / Final
Alison Ross	Chief Superintendent	Draft / Final
Sarah Heath	Superintendent	Draft / Final
Daniel Haddock	Chief Inspector	Draft / Final
Chris Armit	Deputy Chief Constable	Draft / Final
Daniel Price	Police and Crime Commissioner	Draft / Final
Jane Whalen	Deputy Police and Crime Commissioner	Draft / Final
Gemma Southern	Deputy Police and Crime Commissioner	Draft / Final

Clare Hodgson	Chief Finance Officer (OPCC)	Draft / Final
Damon Taylor	Chief Executive (OPCC)	Draft / Final

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).

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



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Cheshire Constabulary Service Assurance Plan – 2024/25

Review / Audit Team	Title and Reason for Audit	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
MIAA	Key Financial systems	To provide assurance that the most significant key financial controls are appropriately designed and operating effectively in practice.	Q3		Joint Audit Advisory Committee
MIAA	HR / Pensions	To provide an assessment of the effectiveness of the procedures in place with the pensions provider and associated HR processes and policies.	Q2	July 2024: Draft TOR circulated internally for agreement/comment.	Joint Audit Advisory Committee
MIAA	Business Continuity	To provide assurance that the Constabulary have developed and implemented robust Business Continuity planning arrangements.	Q4		Joint Audit Advisory Committee
MIAA	THRIVE Risk Assessments	To provide assurance of the systems and processes in place with regards to the appropriate application and recording of THRIVE	Q1	June 2024: Meeting arranged in June to discuss TOR for the audit. Sept 2024: Audit to be replaced due to timing of HMICFRS VSA Inspection.	Joint Audit Advisory Committee
MIAA	Custody Referral Pathways	To provide an assessment of the effectiveness of the processes in place regarding custody referral pathways.	Q1	June 2024: TOR circulated and agreed. Fieldwork has commenced. August 2024: Management responses to audit sent to MIAA. Sept 2024: Final report circulated.	Joint Audit Advisory Committee
MIAA	Neighbourhood Policing Framework & Problem Solving:	To provide assurance in respect of the effectiveness of systems and processes in place for using structured problem-solving within neighbourhood policing and how this feeds into the Neighbourhood policing framework.	Q2	July 2024: TOR sent to Supt Heath for review. Sept 2024: Fieldwork in progress.	Joint Audit Advisory Committee
MIAA	National Fraud Initiative	Preparation for the release and investigation of the outcome of the NFI data match exercise.	Q4		Joint Audit Advisory Committee

On-going Regular Monitoring Activity – 2024/25

Review / Audit Team	Title and Reason for Audit	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
NCRS	Enhanced review of Violent Crime / Domestic Abuse / Sexual Offences for NCRS compliance.	This ongoing work will establish that the three key areas of crime recording continue to comply with the 'victim focused' approach of NCRS.	June 2024	Audits of Sexual Incidents, Violence Incidents, Domestic Incidents and ASB incidents continue to be subject to FCR audits based on perceived risk and are regularly reported to Force Performance Day and to the CDI continuous improvement group. Such audits were undertaken in June 2024.	Force Performance Day CDI Continuous Improvement Plan Working Group Public Contact QPR
NCRS	Enhanced review of Violent Crime / Domestic Abuse / Sexual Offences for NCRS compliance.	This ongoing work will establish that the three key areas of crime recording continue to comply with the 'victim focused' approach of NCRS.	September 2024		Force Performance Day CDI Continuous Improvement Plan Working Group Public Contact QPR
NCRS	Enhanced review of Violent Crime / Domestic Abuse / Sexual Offences for NCRS compliance.	This ongoing work will establish that the three key areas of crime recording continue to comply with the 'victim focused' approach of NCRS.	December 2024		Force Performance Day CDI Continuous Improvement Plan Working Group Public Contact QPR

Review / Audit Team	Title and Reason for Audit	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
NCRS	Enhanced review of Violent Crime / Domestic Abuse / Sexual Offences for NCRS compliance.	This ongoing work will establish that the three key areas of crime recording continue to comply with the 'victim focused' approach of NCRS.	March 2025		Force Performance Day CDI Continuous Improvement Plan Working Group Public Contact QPR
Information Compliance	PNC & LEDS (Law Enforcement Data Service) Transaction Monitoring (#TE)	PNC & LEDS Transaction Monitoring is a requirement established by Her Majesty's Inspectorate of Constabulary (HMIC) and the Association of Chief Police Officers (ACPO) to ensure the security and integrity of the Police National Computer System.	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.

Review / Audit Team	Title and Reason for Audit	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
Information Compliance	Driver Validation Service (DVS) Transaction Monitoring	DVS is a browser based system owned by the Driver Vehicle Licensing Authority (DVLA). It provides nominated staff with direct access to DVLA driver records for road traffic offences.	Ongoing	Ongoing reviews completed, with compliance reported quarterly. Any issues are raised with the Line Manager or PSD (as deemed appropriate on an individual basis. Any breaches are required to be reported to DVLA.	Any issues identified are reported to Line Manager and PSD if required. Breaches are reportable to DVLA.
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	Data Quality Audit	In response to recent regional and national statistics highlighting poor data quality in Cheshire, audit to provide volumetrics and more detailed statistics (by area, department etc).	Q2	Aug 2024: TOR circulated. Aug 2024: Due to commence testing. Sept 2024: Testing completed. Report currently in draft.	Information & Risk Management Board
Information Compliance	Bail Conditions Audit	Compliance audit of the requirement to seek the views of victims as part of the pre-charge conditional bail (PCB) process in	Q3	July – Audit currently being scoped and Terms of Reference produced.	Information & Risk Management Board

Review / Audit Team	Title and Reason for Audit	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
		accordance with legislation, national guidance and internal force policy.			
Information Compliance	TBA				Information & Risk Management Board
Information Compliance	TBA				Information & Risk Management Board
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.	Ongoing Monthly	May 2024: Collaboration Board held and scrutiny applied by DCC as Chair of the Board. Next Board scheduled for November 2024.	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) Audited quarterly	Compliance checks completed and confirmed.	Procedural Justice Meeting

Review / Audit Team	Title and Reason for Audit	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
Planning, Performance & Risk Management	Policy & Procedure Monitoring	Cheshire Constabulary's Policy & 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. It is important that these Policies & Procedures are kept up to date and reviewed on a regular basis.	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