

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

Apologies

Damon Taylor, Chief Executive

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

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 LPUs, 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.