

Minutes of the Joint Audit Advisory Committee Meeting 1st March 2023 – Part 1

Present:

Joint Audit Advisory Committee

Phil Bearpark [Chair]
David Gilbert [Vice Chair]
Jean Gleave [JAAC Member]
Tony Snape [JAAC Member]
Elaine Smith [JAAC Member] – Observing.

Office of the Police & Crime Commissioner

John Dwyer, Police & Crime Commissioner
Damon Taylor, Chief Executive
Clare Hodgson, Chief Finance Officer

Cheshire Constabulary

Julie Gill, Assistant Chief Officer
Wendy Bebbington, Head of Finance
David Bryan, Head of Legal Services
Louise Willis, Planning, Performance & Risk Manager

Internal Audit

Anne-Marie Harrop, Regional Assurance Director (MIAA)
Charles Black, Principal Auditor (MIAA)

External Audit

Liz Luddington, Senior Manager, Audit (Grant Thornton)

Apologies:

Mark Roberts, Chief Constable
Michael Green, Director (Grant Thornton)

The Chair noted that this meeting is the last for Tony Snape and David Gilbert who have served on the Committee for 6 years. He thanked them for their excellent contribution.

Part 1 – Public Items

1. Minutes of the Joint Audit Advisory Committee

The Minutes of the Joint Audit Advisory Committee held on 30th November 2022 were discussed and approved.

2. Action Log

The three items on the action log have all been completed. Action 26 will be discussed later in the agenda and action 25 will remain open until the completion of the external audit on 2022/23 statement of accounts.

3. Police and Crime Commissioner and Chief Constable Update

The Police & Crime Commissioner thanked David Gilbert and Tony Snape for their contribution to the Committee and welcomed the three new members to the Committee.

Force Performance - The Chief and The Commissioner have been in post now for 2 years. They have created an environment where the force has improved performance. The force is now performing well across a number of key areas, including having the highest charge rate for overall crime in the country. One of the most notable is that call waiting times, for non-emergency calls are

down from an average of around 10 minutes in 2021 to just over 6 minutes now. The Commissioner provided a document to the attendees, outlining these positive results in a number of areas.

Precept Increase – The average precept of £15.00 was in relation to a Band D property, however, research showed that 66% of properties in Cheshire are in Bands A, B and C and they will therefore be below that average cost. A £15.00 rise (6.4%) was presented to the Police and Crime Panel in February 2023 and this was passed.

Estates – Estates are still being looked at, that actually allows us to make the best use of our properties by closing some of the Victorian buildings that are not carbon neutral. Developments are being looked at and planning permission is imminent for Wilmslow Police Station. It was stressed that there will be no closure of any police stations without opening a deployment centre in the town where the station will be closed.

David Gilbert stated he had seen a Nissan Leaf electric car in Chester with police markings and asked if this is a trend? **The Commissioner** advised that the approach at the moment is to go hybrid, however, nothing is being disregarded at this stage. The force has purchased a substantial number of new Volvos for the fleet recently which are Hybrid. Any of the new police stations built will have solar panels, as part of the Commissioners green planning, and these solar panels will then feed into the power supply required for the new vehicles.

Tony Snape stated how pleasing the report was and that he wished the Commissioner well for the future, continuing to build on this success.

Julie Gill, Assistant Chief Officer

Estates Strategy – As the Commissioner outlined, the estates strategy is progressing in line with expectations.

Inspections – Since the last meeting there has been two inspections on the operational side, there are no written reports on either of these as yet. However, positive feedback was received last week around the effectiveness in disrupting serious and organised crime, particularly around partnership working. In January there was a National Child Protection visit, we are making progress in all areas here, but there is still some work to do.

Systems – We are now working in the second phase in relation to our systems.

Public Items – For Advice

4. Draft Internal Audit Plan 2023-2024

Anne- Marie Harrop presented the plan, with the following key items of note.

A three year forward look has not been completed due to the upcoming tender process going out commercially.

Tony Snape asked if internal audits could be constructive and informative with so many people working from home? It was confirmed that there is no hinderance at all in the process as visits still take place, staff will attend for particular reviews and Egress is used to share data confidentially and securely.

David Gilbert stated that although he understood why the auditors did not put the information in the forward look, he did feel that this was beneficial to the Committee. It was confirmed by MIAA that all this information is prepared, just not advertised at this stage.

David Gilbert asked if any bench marking had been completed with similar forces around the number of audit days per annum to allow for sufficient days to look at all of the key risks and accommodate management audit requests, as this would be good to know ahead of going out to tender for a new provider. **Clare Hodgson** confirmed that the number of audit days would be looked at during the tender process.

Jean Gleave asked about the information on Page 16 of the pack, showing details of the reviews in the plan and the risk rationale around them. **Anne-Marie Harrop** explained the reasons around these items being key requirements. As there is a limited number of days this work has been completed on a risk basis.

Phil Bearpark confirmed that as a committee they would advise the Commissioner and the Chief Constable that this is a reasonable plan and it should be adopted.

5. Internal Audit Follow Up Report

Anne- Marie Harrop presented the report, stating she felt that overall, there was excellent progress in terms of recommendations follow up.

Discussion around the subject of vetting. **The Chair** asked for some clarity on the 'superseded/not accepted' status. **Louise Willis** explained the reasons around this status.

Charles Black discussed the Mapping Review, created in preparation for the Key Financial Controls Review. **The Chair** stated that he thought it was a very thorough piece of work and puts the Committee in a better position. **The Commissioner** stated this report represented a lot of hard work and skill by all those involved.

6. **JAAC Terms of Reference – Gap Analysis**

The Chair stated that these are a much better set of Terms of Reference which are very descriptive and easy to follow. An item that is now included is fraud, which is new and therefore the Committee would like the Commissioner's office and Chief Constable's office to provide some information to them to ensure that the Committee has sufficient visibility of fraud management controls. It would also be useful to have an agenda item for this at the July meeting.

There is an agenda item for the next meeting in relation to one of the committee members taking up a SPOC role.

ACTION: Fraud contact information to be provided – Clare Hodgson and Julie Gill

7. **JAAC Forward Plan Review**

The Chair stated how positive it is to have the Forward Plan and that it is and extremely useful document. **Clare Hodgson** confirmed that she will add fraud to the plan.

ACTION: 'Fraud' discussion to be added to the Forward Plan – Clare Hodgson

Public Items – For Information

8. **2023/24 Budget and Medium-Term Financial Strategy**

The Chair thanked the teams who have pulled this together as it is clear and easy to understand.

Wendy Bebbington gave an overview of the report.

MTFS – Will be brought back formally halfway through the financial year for update and approval to the Joint Management Board. **Jean Gleave** asked if the half yearly update will come back to the committee. **Wendy Bebbington** confirmed that there should be no issue with this as once it has gone through the Joint Management Board it will be updated publicly.

David Gilbert confirmed that he spent a morning with Wendy Bebbington in relation to PBB and was shown the processes and the incredibly detailed work that is done in developing the budget, which he took great assurance from. **Wendy Bebbington** stated that she is willing to talk to any of the members regarding PBB as she is conscious of committee member changes.

The Commissioner stated that he is focussing on doing a real process review before the PBB. Over time processes need to be reanalysed to ensure they are doing what we need them to do.

9. **External Audit Progress Report Sector Update**

Liz Luddington gave an overview of the progress review.

Wendy Bebbington advised that clarity is awaited on the dates for submission of the 2022/23 Statement of Accounts. There is consultation taking place at the moment. **Clare Hodgson** suggested that a meeting is pencilled in for the end of May 2023.

ACTION: CH to circulate a meeting date for the end of May 2023.

Tony Snape Asked about the Indicative Capital Programme - presumably, inflation will play havoc with the estate's strategy. **Julie Gill** confirmed that indicative numbers have been added as informed by the latest figures, although they are estimates at this moment in time and will be revisited.

10. **Internal Audit**

Anne-Marie Harrop discussed the progress report against the delivery of the audit plan. **The Chair** stated it is a really good achievement and a well done to all concerned. He asked if we have a date for the Key Financial Controls completion. **Charles Black** confirmed it will be completed this month.

Charles Black discussed the Data Migration Review. The report received high assurance with no recommendations.

11. **Service Assurance Plan**

Louise Willis gave an overview of the Service Assurance Plan. **The Chair** stated how extremely useful this document is to the Committee and thanked Louise.

12. **Any Other Business**
Nothing raised for this item.

Meeting duration 1 hour and 45 minutes.