

## Minutes of the Joint Audit Advisory Committee Meeting 30<sup>th</sup> November 2022 – Part 1

### **Attendees:**

#### Joint Audit Advisory Committee

Phil Bearpark [Chair]

Jean Gleave [JAAC Member]

David Gilbert [Vice Chair]

Tony Snape [JAAC Member]

#### Office of the Police & Crime Commissioner

David McNeilage, DPCC

Clare Hodgson, Chief Finance Officer

Damon Taylor, Chief Executive

#### Cheshire Constabulary

Ali Ross, Chief Superintendent [part]

Wendy Bebbington, Head of Finance

Paul Woods, Head of Planning and Performance

Julie Gill, Assistant Chief Officer

David Bryan, Head of Legal Services

Louise Willis, Planning, Performance & Risk Mgr.

#### Internal Audit

Anne-Marie Harrop, Regional Assurance Director (MIAA)

Charles Black, Principal Auditor (MIAA)

#### External Audit

Michael Green, Director (Grant Thornton)

Liz Luddington, Senior Manager, Audit (Grant Thornton)

### **Apologies:**

John Dwyer, Police & Crime Commissioner

Mark Roberts, Chief Constable

### **Conflicts to Raise**

**The Chair** asked if there were any conflicts to raise. **David Gilbert** stated that he had recently been offered the role as a Non-Executive Director at Liverpool University Hospitals Foundation Trust and has accepted the role. He has been made aware that Liverpool University Hospitals provide a host system to MIAA. This could be a perceived conflict and after a discussion with the Chairman he would stand down from the Committee at the end of March 2023. **Clare Hodgson** thanked him for his contributions to the JAAC meetings.

### **Part 1 - Public Items**

#### **1. Minutes of the Joint Audit Advisory Committee**

The Minutes of the Joint Audit Advisory Committee held on 29<sup>th</sup> September 2022 were discussed and approved. **The Chair** thanked the Minute Taker for the speed in which the Minutes are distributed and stated that he felt the content was catching the salient points and was now suitable in length.

#### **2. Action Log – Reviewed by The Chair**

Action log updates were discussed. **The Chair** commented that it was positive that only one item was open on the Action Log and thanked the attendees for this.

### 3. Deputy Police and Crime Commissioner and Chief Superintendent Updates

#### Chief Superintendent

**HMIC** - The Force was making significant progress in a number of areas. **Advisory Notices/AFI's** - Rigorous meetings are held regularly and plans are constantly reviewed every 6-12 months to maintain sustainable improvement. **Victims Code** – Work being carried out in relation to how victims go through the criminal justice process. Positive comments received so far and a full report would be given by the HMIC in January 2023. **PEEL** – Anticipate the next inspection to be 2024, all the current work being done will report into this.

Excellent results around the Constabulary Performance, a detailed breakdown of figures was shared with the Committee including the following: -

- Charge Summons This has the highest outcome rate meaning Cheshire was the top performing force in the country.
- Response Model This was launched 21<sup>st</sup> November 2022. Results at the moment were outstanding at 97.75% for Grade 1's. This was still in post implementation review at the time.
- Operation Crossbow There was a joint operation in October with Merseyside and The British Transport Police, three hundred cars were stopped on Cheshire roads alone. The outcomes of what can be achieved when resources were pooled was evident.
- Operation Limit National response to drug driving which has been timed this year to coincide with the World Cup.

An infographic showing the results achieved by the force was shared with the attendees.

#### Deputy Police and Crime Commissioner

**Police and Crime Plan** – The Police and Crime Plan was being refreshed; the consultation period had finished but the signing off had been delayed due to the pre-election period for the Chester By-election. This should be signed off pre-Christmas.

**Budget** – The Budget for next year was being discussed and consultation with the public would begin in January 2023.

**Scrutiny Volunteers** - Scrutiny work was conducted by a large number of volunteers across a number of areas including custody visiting, dog welfare, call auditing etc. A very successful and positive event had been held in relation to issues that were going well and other matters that can be done better to make the volunteers experiences more effective. A large volume of data was collected and this will be reviewed.

**David Gilburt** – Budget resources were on the risk register. **Wendy Bebbington** confirmed it is forecast as week commencing 19<sup>th</sup> December 2022 to receive the main details from the government.

### Part 1 - Public Items – [For Advice](#)

#### 4. External Audit Annual Report 2021/2022

**The Chair** said 'Well Done' to all concerned as it was really good and positive report and was great to have the report signed off at this time of year with no major issues raised. **Michael Green** introduced the paper stating this was only one of only a very small number to be done this side of Christmas which is a great position to be in. Auditors report was completed and signed off 8<sup>th</sup> November 2022 and this was the first audit in the North of England to be signed off by Grant Thornton which reflects the hard work done by both parties to get to that position.

This was a very positive report with only two best practice improvement recommendations raised which was the lowest level of recommendations.

**Liz Luddington** reiterated that this was a very clean report and explained the detail around the two improvement recommendations, which will be tracked as part of the external audit.

Further good news re arrangements, in the areas of Economy, Efficiency and Effectiveness. At planning it was identified that there could be a weakness around the MFSS transition, however, this went really well and there were no significant weaknesses identified. Grant Thornton were content and this was now closed.

**Phil Bearpark** noted that the linking of operational and finance performance has sat for 2 years as an amber. He felt that an internal target should be for this to be a green next year.

**ACTION** - Internal target for Operation and Finance Performance to be moved from amber to green next year. **s151 Officers**

**Jean Gleave** raised questions in relation to the report around the comparative group, capital programme, risk register sustainability and the HMIC review. **Michael Green, Liz Luddington** and **Wendy Bebbington** responded accordingly.

All attendees agreed that it was a great report.

#### 5. Internal Audit Charter

**Anne-Marie Harrop** confirmed this Charter sets out the priorities and standards required and was provided for information.

#### 6. JAAC Terms of Reference

**The Chair** stated the new set of proposed Terms of Reference are more specific and reflects the CIPFA requirement. **The Committee** has evaluated the Terms of Reference and recommend that the Commissioner and Chief adopt these. It was felt a gap analysis needs to be undertaken by the Committee going forward, to ensure that the committee receive sufficient information to cover the extended areas.

**ACTION** - Committee to have a meeting to discuss and identify any gaps and bring these back to the next meeting. **Joint Audit Advisory Committee Chair**

**Jean Gleave** – Framework of assurance, were we doing any further work around this in relation to a full map? Under financial responsibilities at the moment, is there any further work going ahead around mapping that should put this under a different heading? **Louise Willis** said that under the annual governance statement, if it was felt that something was missing this can be looked at. **Clare Hodgson** stated the service assurance plan gave a good summary feeding into the annual governance statement.

**The Chair** confirmed that the Terms of Reference were recommended for approval by the Police and Crime Commissioner and Chief Constable and thanked those responsible for the work involved.

#### 7. JAAC Forward Plan Review

**The Chair** stated that the Single Point of Contact Roles date for 2023/24 need to be moved on the plan to July 2023. **David Gilbert** said it refers to the 2023 budget and medium term financial strategy coming in March, but the external auditors report suggested a midterm review, therefore should this be moved to November 2023? **Wendy Bebbington** agreed that November 2023 was the better date for this.

### Part 1 - Public Items – For Information

#### 8. Internal Audit

**Anne-Marie Harrop** went through the pack with the attendees.

No concerns to bring to the committee's attention regarding delivery by the 31<sup>st</sup> March 2023 as all on track.

**Jean Gleave** asked for more information regarding the changes to the audit plan on page 49 and the reasoning for the substitution. **Anne-Marie Harrop** explained the reasons for this. **Wendy Bebbington and Julie Gill** confirmed that the accounts work would be complex for 2022/23 as there would be 3 months in the old system and the rest in the new system therefore, although nothing was expected to have been missed, extra assurance would be useful.

**The Chair** asked about the reporting times and if the reports would be ready for March 2023 meeting. **Anne-Marie Harrop** confirmed the key financials would in the new year and would be ready, although they may be at draft stage, and the work on migration would be completed in the next few weeks so no concerns in relation to them being ready.

#### 9. Service Assurance Plan

**Louise Willis** went through the Assurance Plan. **The Chair** thanked Louise for her input and giving the Committee the wider assurance.

**10. JAAC Annual Report 2021-22**

**The Chair** presented the report to the attendees. No questions or comments raised.

**11. JAAC Member Recruitment**

**Clare Hodgson** went through the JAAC member recruitment timetable.

**The Chair** asked about the advert and the requirement of the candidate to live in the Cheshire area and if this was a legislative requirement as widening the area would give a lot more potential applications. **Clare Hodgson** would check on this and update if required **David Gilbert** commented that he has noted in other areas that you should be resident in the area or have strong connections.

**The Chair** proposed that this would be a good time for a break from the agenda in order to discuss the PSAA without the external auditors present. The meeting would re-convene at 2pm.

**12. Update on PSAA External Auditor Procurement**

A discussion was held in relation to the new auditors who will take over the contract for 2023/24 audit work, for a period of 5 years.

**13. Any Other Business**

No other business to discuss.