



Minutes of the Joint Audit Advisory Committee Meeting 29th February 2024 – Part 1

Attendees:

Joint Audit Advisory Committee

Phil Bearpark, JAAC Chair
Jean Gleave, JAAC Member
Elaine Smith, JAAC Member
Paul Birtles, JAAC Member

Office of the Police & Crime Commissioner

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

Cheshire Constabulary

Mark Roberts, Chief Constable
Wendy Bebbington, Head of Finance
Louise Willis, Planning, Performance & Risk Mgr.

Internal Audit

Charles Black, Audit Manager (MIAA)

External Audit

Liz Luddington, Manager, Grant Thornton

Apologies

Damon Taylor, Chief Executive	Julie Gill, Assistant Chief Officer
David Bryan, Head of Legal Services	Anne-Marie Harrop, Regional Assurance Director (MIAA)
Michael Green, Director, Grant Thornton	Dr Vellore Karthikeyan, JAAC Member

Part 1 - Public Items

- Minutes of the Joint Audit Advisory Committee**
The Minutes of the Joint Audit Advisory Committee held on 30th November 2023 were approved.
- Action Log**
Mazars contacted – Action closed.
Paul Birtles will be the JAAC single point of contact for the root and branch review. Action closed.
Terms of Reference have been added to the forward plan and a review is item 4 on this agenda. CCU action will be covered here. Actions closed.
- Police & Crime Commissioner and Chief Constable Update**

Police and Crime Commissioner

- The Constabulary and the OPCC have had a really good relationship over the last 3 years and the work completed together has resulted in extremely positive results which is highlighted across the media and both the PCC and Constabulary websites.
- The PCC will be standing for office again in the May 2024 elections.
- The Public Scrutiny meeting was held in mid-February; this contained a lot of positive news.
- The Government are providing extra funding of £1 million on 01/04/2024 to every force, this is to be used for ASB.
- The Police Precept was raised by 4.99% after an extensive consultation across the County.

Chief Constable

- Crime Figures. Year to date, in comparison with the last 12 months, all crimes are down 10.6% which is a significant drop. Outcomes are positive across a number of areas and Cheshire have the highest arrest rates in the country.

- PEEL Inspection. A full PEEL Inspection is to take place this year. In person in September but the evidence gathering process is ongoing with the document draw down open now. The grades to be given out have been calibrated down to Outstanding, Good, Adequate, Requires Improvement and Inadequate.

- Budget Pressures_ Government uplift money for extra officers to replace the ones who have left is ringfenced. However, if the Force number drops below a certain level the funding will be lost. The Government offered an extra 15 officers which would be covered by funding; these were accepted. The force establishment will stand at 2,410 officers then, this is the largest number we have ever had.

- Op Hummingbird is a complex investigation into the actions of Lucy Letby at the Countess of Chester Hospital NHS Foundation Trust. Funding has been significantly reduced for 2024-25, there is a meeting to discuss this in the diary with the Policing Minister which the PCC and CC will attend. Government funding is relied on due to the scale of Detectives involved. The demand on this enquiry is going up due to the number of further offences being recorded. The Thirlwall Public Inquiry is related to these events and is also serviced by the Constabulary which requires further input and resulting costs.

4. Review JAAC Terms of Reference

The Chair noted there were a number of areas where the Committee felt they needed to capture the clarity required around their involvement as listed in the TOR's. **Jean Gleave** raised the question around if the AGS covered the fraud element fully or if any further work was required by the Committee and also how the Committee fulfil their commitment without crossing into operational areas. It was agreed that some text would be added to the AGS to cover this subject, which would show reporting lines and provide assurance that the controls are in place and the items have been reviewed. Also agreed that JAAC Terms of reference would be updated to clarify that operational areas are not included.

ACTION: Text to be added to AGS when this is updated post year end to show who has oversight of each area. **CH**

ACTION: JAAC terms of reference to be updated. This will be sent to the Chair for his agreement. **CH**

Elaine Smith asked about a section on the Internal Audit Document and whether this was only relevant where internal audit is performed in-house rather than by a third party. **Clare Hodgson** explained the reasoning behind the generic terms used in the document.

Part 1 - Public Items – For Advice

5. DRAFT Internal Audit Plan

The Chair congratulated MIAA on the internal audit contract being awarded to them.

Charles Black gave an overview of the draft audit plan; this was to give assurance that all areas had been risk assessed. Discussions will now take place with the Chief Officers and Heads of Departments before creating the final plan. **The Chair** noted that the Final Audit Plan will be received at the July JAAC meeting.

The **Chief Constable** noted that within the 3 year strategic audit plan Safer Street had been placed within road safety, this is actually Violence Against Women and Girls (VAWG) and it needs to be separated from road safety.

ACTION: Safer Streets to be removed from Road Safety section of the Strategic Audit Plan. **CB**

Jean Gleave asked if the PEEL inspection would affect the audit plan. **Charles Black** explained that it wouldn't this year and gave information around how it would work going forward.

Part 1 - Public Items – For Information

6. External Audit Findings Report

The Chair explained we have already looked at and discussed this report in detail at a previous meeting and were therefore only looking at any changes at the point. **Liz Luddington** confirmed that some changes had been made, however, there was nothing major changed and the accounts were now signed off.

7. External Audit Annual Report (including VFM)

Liz Luddington formally acknowledged that this meeting now finalised Grant Thorntons audit engagement and thanked everybody for how well they had worked together over recent years. **The Chair** commented on how good it was to have the accounts finalised in December 2023.

Paul Birtles asked about the handover procedure to the new auditors, **Liz Luddington** gave details of the process.

Clare Hodgson thanked the external auditors for all their hard work.

8. Internal Audit

Charles Black gave an update on the internal audit including the Progress Report, Key Financial Systems Report and the Payroll Review Report.

Elaine Smith and The Chair commented that the new content and template is excellent on the Financial Systems Report as it gives all the detail on one page.

Jean Gleave asked a question regarding sample testing and if the number of samples could be stated in all areas of the report. **Charles Black** agreed and this will be taken as an action for future reports.

ACTION: Sample size to be included in each area - **CB**

9. Service Assurance Plan

Louise Willis presented the Service Assurance Plan. This had gone to the Information Risk Governance Board on 28/02/2024. There was nothing by exception on the report.

10. 2024/25 Budget & Medium-Term Financial Strategy

Wendy Bebbington advised on the layout of the tables within this document which provides three scenarios highlighting how the figures presented can change significantly if the police funding changes by just one element. Any individual change can make a fundamental alternation to the figures.

11. JAAC Forward Plan

The Chair asked for any comments/questions, none were raised.

12. Any Other Business

- **Elaine Smith** asked about access to the CIPFA website as at the moment the effectiveness of the Audit Committee is dependent on others within the constabulary to download the documents. **Wendy Bebbington** confirmed that she can download any required documents.

- **Elaine Smith** asked how the Spring and Autumn training advertised on the CIPFA website is accessed.

ACTION: Clare Hodgson will look into the training and advise if this provides anything additional to training already received by JAAC members. **CH**

- **The Chair** stated that Jean Gleave's current term ends at the end of March 2024 but she would like to continue as a committee member. All present agreed that she should continue in her role on the Committee for another year. This is in line with the terms of reference which allow members a three-year term with the potential to extend for a further three years on a rolling annual basis.