

Minutes of the Joint Audit Advisory Committee Meeting 26th July 2023 – Part 1

Attendees:

Joint Audit Advisory Committee

Phil Bearpark, JAAC Chair

Elaine Smith, JAAC Member

Jean Gleave, JAAC Member

Paul Birtles, JAAC Member

Office of the Police & Crime Commissioner

Damon Taylor, Chief Executive

Clare Hodgson, Chief Finance Officer

Cheshire Constabulary

Mark Roberts, Chief Constable

Wendy Bebbington, Head of Finance

Louise Willis, Planning, Performance & Risk Mgr.

Julie Gill, Assistant Chief Officer [part]

David Bryan, Head of Legal Services

Internal Audit

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

External Audit

Liz Luddington, Senior Manager, Audit (GT)

Chelsey Taylor, Audit (GT)

Apologies:

John Dwyer, Police & Crime Commissioner

Michael Green, Director - Grant Thornton

David McNeilage, DPCC

Vellore Karthikeyan, JAAC Member

Part 1 - Public Items

1. Minutes of the Joint Audit Advisory Committee

The Minutes of the Joint Audit Advisory Committee held on 1st March 2023 were approved.

2. Action Log – Reviewed by The Chair

Action log updates were approved.

3. Chief Constable and Chief Executive Update

Chief Executive

The Chief Executive formally welcomed the new committee members and reported the following:-

- A positive end of year report resulted in the Commissioner extending the Chief Constable's and other members of the senior team's contracts.
- There has been £3 million secured in the last quarter for various projects by the OPCC, this equates that for every pound spent on the running cost of the office, £7.60 is raised.
- Planning permission has been granted for the new police station in Wilmslow.
- The Commissioner has published his first quarterly review which has received positive feedback.
- The Commissioner Awards were held on 6th July, this was a very well received event.
- There was a Young Drivers event held in May 2023, which was very successful.

Chief Constable

The Chief Constable stated that since he arrived in April 2021, he has carried out a full revamp of the senior team. The results have shown extremely positive across all areas.

Performance

- 999 call handling was at the lower end of performance at one stage; however, this is now 4th in the country. Police are also getting to the public much more quickly for grade 2 incidents.

- There has been a significant uplift of officers making the number larger than ever before. These officers are inexperienced at the moment, however, with the relevant support and experience being shared with them they will become fully trained.
The Chair asked if there was a good level of candidate at the recruitment stage. The **Chief Constable** confirmed that there is.
- The force has achieved the highest charge rate for sexual assaults. There is also an excellent wrap around service for victims in place.
- There has been a significant effort placed into policing child neglect. So far training for over 500 staff has taken place.

Challenges

- *Budget - People and Wages*. It will be challenging to maintain the level of staffing within the force with the budget constraints. Funding could be lost if we do not maintain the agreed officer uplift figure.

Part 1 - Public Items – For Advice

4. Head of Internal Audit Opinion and Annual Report

Anne-Marie Harrop gave an overview of the report.

Jean Gleave asked if the Internal Auditors felt that any areas of the report should be included in the AGS. **Anne-Marie Harrop** said that IA did not have any concerns about omissions. The Committee also asked Anne Marie how Cheshire performance compared to peers. While she couldn't comment specifically on the performance of others, she said that Cheshire's overall rating of Substantial is very good and it would be incredibly hard to receive a high rating.

5. Statement of Accounts – DRAFT

Wendy Bebbington gave an overview of the accounts and covered all the key points. There are no fundamental changes since last year's accounts in relation to the layout.

This document is the current draft that external audit are going over at the moment, they may be amended when they have completed their review. The deadline is the end of September and a final set of accounts will be available for the PCC and CC to sign off then.

A number of comments and questions were raised by **Paul Birtles** around the draft accounts. These were addressed by **Wendy Bebbington and Clare Hodgson**.

ACTION: Presentational amendments agreed at the meeting to be made in the final Statement of Accounts – Wendy Bebbington.

Jean Gleave raised the following in relation to the statement of accounts:

- Page 27 of the report was found to be very useful.
- Reserves. A question was put to the external auditor regarding if they had any concerns around the reserves. **Liz Luddington** said that these will be addressed during the audit work. **Clare Hodgson** confirmed that, as s151 officer she had no concerns over the reserve levels and these met the target level that were set internally.

The Chair reiterated that the way the report is structured is really good.

6. Annual Governance Statement - DRAFT

Clare Hodgson presented the statement and explained that the AGS was part of the Statement of Accounts on the website. Thanks were given to Jean Gleave who has acted as SPOC in this area.

The Chair commented that this document is very clear and has improved over the last two years. The Committee asked whether a separate link could be included on the website to the AGS as a standalone document.

ACTION: A link to the AGS is to be put on a separate page on the website – Clare Hodgson

7. External Audit Plan

Liz Luddington commented on the very positive position the Constabulary are in and presented the external audit plan, commenting on any priority areas within the audit findings.

The Chair commented on the report and the audit resource, stating it was powerful to see the progress that had been made.

8. Forward Plan

The forward plan was discussed and **The Chair** asked if there were any questions around the document.

Jean Gleave asked about the Grant Thornton document 'Informing the Audit Risk Assessment' which was included in the July 2022 meeting. **Liz Luddington** said she can circulate this outside the meeting. The Committee commented that it would be useful if all Internal Audit items and External Audit items can be grouped together on the forward plan.

ACTION: Informing the Audit Risk Assessment document to be circulated - Liz Luddington.

ACTION: MIAA and GT actions to be grouped together on the forward plan – Clare Hodgson

9. JAAC Single Point of Contact Roles

Suggestions were made for potential single point of contact roles for JAAC members for 2023/24. JAAC members will discuss these and agree them prior to the next meeting. It was agreed during the meeting that Jean Gleave would be the SPOC for Fraud.

ACTION: Discuss and agree JAAC SPOC roles – Phil Bearpark, Clare Hodgson and Julie Gill.

Part 1 - Public Items – For Information

10. Internal Audit

Charles Black gave an overview of the internal audit documents. He wanted it noted that Wendy Bebbington and the team deserved to be credited for receiving the score of high assurance in the financial audit report.

The Chair gave credit to the internal auditors for the standard of the report.

The Committee raised a question regarding aged debt numbers. It was explained that this was a timing issue.

11. Service Assurance Plan

Louise Willis reported on the Service Assurance Plan. No issues were raised.

12. Any Other Business

The Chair asked about the disclosure of any conflicts of interest by JAAC members and how are these declared. **Clare Hodgson** explained that this would normally be covered at the start of the meeting. The Committee asked that formal declarations of interest should be made on an annual basis.

ACTION: Declaration of interest form for members to be circulated annually – Clare Hodgson

The Chair requested that next year's meeting dates be arranged as soon as possible.

ACTION: 2024 JAAC meeting dates to be arranged – Lez Cowen