



Minutes of the Joint Audit Advisory Committee Meeting 27th September 2023 – Part 1

Attendees:

Joint Audit Advisory Committee

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

Cheshire Constabulary

Julie Gill, Assistant Chief Officer
Wendy Bebbington, Head of Finance
Louise Willis, Planning, Performance & Risk Mgr.

External Audit

Michael Green, Director, Grant Thornton
Liz Luddington, Manager, Grant Thornton

Apologies

John Dwyer, Police & Crime Commissioner
Mark Roberts, Chief Constable
David Bryan, Head of Legal Services

Office of the Police & Crime Commissioner

David McNeilage, Deputy Police & Crime Commissioner
Damon Taylor, Chief Executive
Clare Hodgson, Chief Finance Officer

Internal Audit

Anne-Marie Harrop, Regional Assurance Director (MIAA)
Charles Black, Audit Manager (MIAA)

Part 1 - Public Items

1. Minutes of the Joint Audit Advisory Committee

The Minutes of the Joint Audit Advisory Committee held on 26th July 2023 were approved.

2. Action Log – Reviewed by The Chair

The Action Log was approved.

3. Assistant Chief Officer and Deputy Police & Crime Commissioner Update

Assistant Chief Officer

- Lucy Letby was committed for retrial; she will appear via video link for this trial.
- Cheshire Police has been chosen as one of the 12 forces for an impartiality and activism inspection by HMICFRS. This is due to take place on 6th November 2023.
- The next PEEL inspection is anticipated to take place around September/October 2024.

Deputy Police and Crime Commissioner

- There are two new seconded staff members in the OPCC. Detective Inspector Elaine Duddle and Assistant Chief Probation Officer, John Davidson, who will assist with Serious Violence Duty across Cheshire.
- The Annual Report was published on Monday of this week (25/09/2023), in line with the statutory requirement.
- The initial trial of Lucy Letby has now concluded. This was supported by OPCC with bids submitted into the Home Office.

Part 1 - Public Items – For Advice

4. Final Statement of Accounts

The Chair invited Wendy Bebbington to go through the Statement of Accounts, he noted that the Committee had already viewed these accounts twice, so they were interested in any updates that had taken place since July. **Wendy Bebbington** presented the Statement of Accounts. The two key areas of note with changes were pension schemes (including IFRIC 14) and the external valuers.

5. External Audit Findings Report

Michael Green confirmed that if the actuaries and pension fund provided the information required then it was hoped that the unqualified audit opinion would be issued early October 2023 at the latest. The submission will be one of the first in the region. This has been achieved by the good collaborative working and all the hard work that has been completed over the past year to create this positive report.

Liz Luddington gave a detailed report of the external audit findings report.

The Chair confirmed that when the unqualified audit opinion is received, the Committee would recommend that the Chief Constable and the Police & Crime Commissioner sign the accounts and thanked the external auditors for enabling the position the accounts were in at the present time.

6. External Audit Letter of Representation

The Chair confirmed that these letters were in order and ready to sign when the external auditors gave their unqualified audit opinion.

7. JAAC Forward Plan Review

The Chair discussed the dates of the forthcoming meetings. **Clare Hodgson** explained that the extra date for May 2024 had been put in everyone's diary, as it is not yet known when the statutory accounts deadlines will be for 2023/24 accounts.

Anne-Marie Harrop noted that the internal audit plan was not showing on the forward plan.

Clare Hodgson confirmed that this will be added for the next meeting.

ACTION: Clare Hodgson to add the internal audit plan onto the Forward Plan

Part 1 - Public Items – For Information

8. Internal Audit

in relation to the Terms of Reference for the forthcoming Data Protection Review **the Committee** queried;

- Are lessons to be learnt considered and factored in with regards to the data protection review terms of reference and the human error data breach in PSNI.

Anne-Marie Harrop confirmed that data held by Third Parties will form part of the review.

Louise Willis stated that a review had taken place in relation to the breach.

9. Service Assurance Plan

Louise Willis reported on the plan in detail including the following: -

Law Enforcement Data Service is replacing the Police National Computer system. **Paul Birtles** said that he thought the Law Enforcement Data Service should be in the 'update's' column.

Louise Willis confirmed that this will be updated and expanded in future issues.

10. Any Other Business

Clare Hodgson confirmed that a name for the engagement lead from Mazars had now been received. However, this is marked as subject to change. Initial contact will be attempted and future meeting dates and invitations will be sent.

ACTION: Clare Hodgson will attempt initial contact and send future meeting dates and invitations.