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JOINT AUDIT RISK ASSURANCE COMMITTEE

AGENDA

DATE OF MEETING	Wednesday 8 th October 2025
TIME OF MEETING	10:00
LOCATION	In person – Conference Room 3 HQ
PCC CONTACT OFFICER	Ms M Romano
CONSTABULARY CONTACT OFFICER	Andrew Price
DISTRIBUTION	<u>Force/OPCC</u> Commissioner N Ndiweni – Roberts – NNR Chief Constable R Swann – RS Deputy Chief Constable – S Blatchly - SB Mr A Dale - AD Ms M Romano - MR Mr A Price - AP Ms D Brown – DB Kirsty Holding – KH Gemma Booth – GB Richard Carris – RC Katie Andrews – KA <u>Audit</u> Ms S Knowles (Mazars) - SK Mr A Campbell (Mazars) - AC Mr R Anderson (Grant Thornton) - RA Ms K Lees (Grant Thornton) - KL <u>Members of the JARAC</u> Ms S Sunderland (Chair) - SS Ms J Charlton - JC Mr L Harrold - LH Mr A Jenkinson - AJ Mr B Mellor - BM Ms S Beecham – SB2

AGENDA 8TH OCTOBER 2025

Item	Page Number	SUBJECT	Presented by	Paper or Verbal Update
1		APOLOGIES FOR ABSENCE	SS CHAIR	V
2		DECLARATIONS OF INTEREST (IF ANY)	ALL	V
3	Page 3	MINUTES OF THE MEETING HELD ON 24 th July 2025	SS CHAIR	P
4	Page 9	ACTIONS OF THE MEETING HELD ON 24 th July 2025	SS CHAIR	P
5		JARAC BUSINESS ITEMS		
5A	Page 12	FORWARD PLAN	SS CHAIR	P
6		EXTERNAL AUDIT		
6A	Page 16	EA PROGRESS REPORTS	RA/KL	P
7		INTERNAL AUDIT		
7A	Page 30	IA PROGRESS REPORTS	SK/AC	P
7B	Page 39	IA RECOMMENDATION LOG	CHAIR	P
8		INTERNAL CONTROL AND GOVERNANCE		
8A	Page 50	FINANCIAL MONITORING AND PLANNING 25/26 UPDATE	AP	P
8B	Page 57	POLICIES UPDATE - CONTRACT MANAGEMENT POLICY	CHAIR/KH	P
8C	Page 62	JARAC ANNUAL REPORT	CHAIR	P
9		GUEST SPEAKERS		
9A	Page 69	COMPLAINTS PERFORMANCE UPDATE – FORCE	KA	P
		ANY OTHER BUSINESS		

MINUTES of the JOINT AUDIT, RISK and ASSURANCE COMMITTEE meeting held on 25TH JULY 2025

PRESENT

Ms S Sunderland – in the Chair
 Ms S Beecham
 Mr A Jenkinson
 Ms J Charlton
 Mr B Mellor

Apologies:

Mr L Harrold

OPCC Present: Mr A Dale, Ms M Romano, Ms D Brown, Ms J Connolly-Thompson
Constabulary Present: Ms M Fox, Mr A Price, Ms M Shanley
Internal Audit: Ms S Knowles, Mr A Campbell, Mr D Hoose
External Audit: Mr R Anderson

17/25	APOLOGIES	
	Mr L Harrold	
18/25	DECLARATIONS OF INTEREST	
	None.	
19/25 5A	MINUTES OF THE MEETING OF THE JARAC HELD ON 30 APRIL 2025	
	The paragraph 11.25 ends abruptly. DB to amend the notes. Pending that amendment the minutes were agreed as a correct record. Action: DB to amend notes of last meeting	COMPLETED
20/25 5B	REVIEW OF ACTIONS	
	All complete. It was noted that the date of the extraordinary meeting in December had still not been finalised. DB to re-circulate possible dates as all previous dates were not suitable. Action: DB to circulate further dates for consideration	DB

	Action: DB to circulate revised dates to Committee	
JARAC BUSINESS ITEMS		
21/25 5C	FORWARD PLAN	
	No issues and nothing to add. MR to check if G Booth is able to attend next meeting. Action: MR to check G Booth is available to attend October meeting	
22/25 6A	EXTERNAL AUDIT – Grant Thornton	RA
	RA highlighted key messages from page 5 of the report. ‘Interim fieldwork has been undertaken and the report is being finalised which is earlier than the previous year. Final accounts audit is due in September and expected to complete by end of December. SS emphasised the importance of meeting deadlines and obtaining a clean audit opinion and asked for an update at the next meeting. MF confirmed that although she had not yet had the opportunity to consider the guidance, she is definitely on board with the suggestion of obtaining clean opinion as soon as possible. MF and AD expressed support, noting staffing challenges but confirmed that the new CFO will start in October.	
23/25 7A	INTERNAL AUDIT – Mazars	
	AC presented the paper and invited questions. SS commented on the environmental sustainability audit and that it was helpful to understand that comparatively, whilst limited resources the Force is doing quite well compared with other Forces. Helpful that whilst this is a limited assurance at this stage that will mean there will be follow up by internal audit to enable the Committee to see progress. AP expressed concern at achieving net zero by the set date due to financial and infrastructure constraints. BM raised concerns about KPIs, with IA providing assurances	

	for improvement. JC inquired about internal audit standards and charter updates. SK confirmed updates and upcoming seminar in September. SB asked about the 1 December due date, to be addressed in AP's update.	
24/25 7B	IA Recommendation Log	
	Members could not open embedded documents; they will be added separately going forward. Action: MS to separate documents going forward EMSOU Capital Programme and Revised Agreement marked as complete. Governance: Financial Handbook reviewed, awaiting updates. Clarification needed that it has been decided that there will be ethical framework and strategy. Financial handbook will be presented at the October meeting. Transport follow-up: AP to provide clarification on central monitoring. Action: AP to provide clarification on central monitoring then the recommendation can be closed Vetting: Regular reporting now in place. Complete. HMIC FRS action plan: Complete. Clarification was sought on whether the ToR were discussed at the Strategic Governance Board. MS to seek clarification then close the recommendation if so. Action: MS to seek clarification on whether the ToRs were discussed at the SGS. Core financials: Legal review starting in September. Period end checklist signed off. Overtime claims seeking to develop	MS AP MS

	a report for expenses and this should be cleared by October. Recommendations to be colour coded going forward. Action: MS to colour code recommendations going forward SS highlighted the need to ensure that we do not lose track of the recommendations and that it was good to see implementation speeding up.	
25/25 7C	IA ANNUAL REPORT	D Hoose
	Positive assurance provided. SS acknowledged the good reviews from IA.	
8	POLICIES	
26/25 8A	CONTRACT MANAGEMENT POLICY	AP
	Policy to be refreshed by AP. KH's document to be incorporated. Action: AP to incorporate procurement document into the policy	AP
9	INTERNAL CONTROLS AND GOVERNANCE	
27/25 9A	ACCOUNTS	MF
	MF highlighted that the main change is the introduction of IFRS 16. PCC accounts reviewed all buildings. Pension fund split not yet implemented but work ongoing for next set of accounts. SS asked about asset revaluation and audit consultation. MF confirmed steps taken. Treasury management specialists working on PFI and IFRS 16. BM suggested re-wording of one section to avoid reputational damage. Action: MF to re-word the text AD and SS acknowledged the comprehensive report and	MF

	team efforts. AD also acknowledged that Efe had done a significant amount of work this year and thanked him.	
10	FORWARD PLAN GUEST SPEAKERS	
28/25 10A	SAVINGS PROGRAMME	AP
	Discussion followed AP's presentation. MF noted a revised MTFP to support Home Office discussions. BM requested regular updates; added to forward plan. It was agreed to add to the forward plan. JC inquired about AI use. It was confirmed that ChatGPT is used with data safeguards in place. Action: MR to add to forward plan	MR
10B	PROCUREMENT	KH
	STAs are being monitored and reviewed for compliance. Assurance was given that the level of STAs is being monitored and an alternative route to market is always sought where possible. BM requested embedded document be sent separately. Action: DB to circulate embedded document to attendees	COMPLETED
10C	ENVIRONMENTAL STRATEGY UPDATE	AP
	AP presented the update and discussed per capita reporting. SB asked about carbon emission figures. AP to circulate previous presentation. It was confirmed that each building has an allocated lead for compliance checks. Action: AP to circulate previous presentation to	AP

	attendees	
29/25	ANY OTHER BUSINESS	
	End of open session.	

JOINT AUDIT, RISK AND ASSURANCE COMMITTEE – OPEN SESSION – JULY 2025

REVIEW OF ACTIONS

ACTIONS FROM MEETING ON 24 JULY 2025			
19/25	MINUTES OF THE MEETING HELD ON 30 APRIL		
	It was noted that paragraph 11.25 needed amending to read that the notes would be re-circulated	DB	COMPLETED
20/25	REVIEW OF ACTIONS		
	Extraordinary meeting December. None of the dates were suitable so DB will circulate further dates for the meeting	DB	COMPLETED
21/25	FORWARD PLAN		
	HMIC Activity Update - MR to check whether G Booth is able to attend meeting in October	MR	
24/25	IA RECOMMENDATION LOG		
	MS to send documents separately and not embed them in the main document	MS	Noted – Action complete

	Transport Follow Up – AP to provide clarification on central monitoring following which the recommendation can be closed.	AP	Requesting update from AP, this will be added to the IA Recommendation Log for the next meeting. – Action complete.
	HMIC FRS Action Plan – MS to seek clarification on whether the ToR were discussed at the Strategic Governance Board	MS	I have liaised with EMSOU who have clarified the position in relation to the TOR – this will be added to the IA Recommendation Log for the next meeting. Action complete
	Recommendations to be colour coded for future meetings	MS	Noted – document updated accordingly. Action complete.
26/25	POLICIES		
	AP to incorporate procurement document into the contract management policy	AP	Complete
27/25	ACCOUNTS		
	MF to re-word in the introduction to avoid any misconstrued potential reputational damage.	MF	Both narrative records for the CC and PCC Group 24/25. Accounts have been amended. Action complete.
28/25	SAVINGS PROGRAMME		
	MR to add to the forward plan as a regular update – frequency to be determined	MR	
10B	PROCUREMENT		

	DB to circulate embedded document to the attendees	DB	COMPLETED
10C	ENVIRONMENTAL STRATEGY UPDATE		
	AP to circulate previous presentation to attendees	AP	R Brunt has circulated these. COMPLETED

JARAC FORWARD PLAN 2026/27

JANUARY 2026			
Papers Deadline to OPCC – 14th Jan 2026	JARAC Meeting dates – Wednesday 28th January 2026		
Guest Speaker/ Standard Item	Forward Plan Item/ Previous Meeting Action Item	Name of Agenda Items	Lead Officer/ Staff Member
Standard Item	Forward Plan	IA Progress Report inc. detailed reports from recent audits	Sarah Knowles - Paper
Standard Item	Forward Plan	HMIC Activity Update	Andrew Price/Gemma Booth – Verbal Update
Standard Item	Forward Plan	Financial Monitoring and Planning	Maria Fox - Paper
Standard Item	Forward Plan	Work Force and Planning – PUP and ARR	Andrew Price - Paper
Standard Item	Forward Plan	External audit ISA 260 Report 24/25 (GT) inc. audit plan (May need a separate meeting in Feb 26)	Richard Anderson - Paper
Standard Item	Forward Plan	Budget 25/26 update	Maria Fox - Paper
Standard Item	Forward Plan	Force risk management update – Risk Register	Mark Euerby – Paper
Standard Item	Forward Plan	OPCC risk management update – Risk Register	Andrew Dale/Efe Eruero – Paper
Standard Item	Forward Plan	Policies update Information Sharing Policy	Chair - Paper
Standard Item	Forward Plan	JARAC Member Self-Assessment initial discussion (CIPFA Checklist)	Chair - Verbal
Standard Item	Forward Plan	Transport Update on IA recommendations/KPI's/Dashboards (DCC)	Andrew Price - Paper
Standard Item	Forward Plan	Health and Safety mandatory training and compliance and inspections	Andrew Price - Paper
Standard Item	Forward Plan	Assurance Framework	Andrew Dale/Efe Eruero
Standard Item	Forward Plan	Savings Plan	Andrew Price – Paper
Standard Item	Forward Plan	OPCC Complaints Update	Marie Romano
Standard Item	Forward Plan	Financial Handbook (Forwarded from October's meeting)	Andrew Dale/Ef Eruero

APRIL 2026			
Papers Deadline to OPCC – 8th April 2025	JARAC Meeting date – Wednesday 29th April 2026		
Guest Speaker/ Standard Item	Forward Plan Item/ Previous Meeting Action Item	Name of Agenda Items	Lead Officer/ Staff Member
Standard Item	Forward Plan	JARAC Member Self – Assessment (CIPFA Checklist)	Chair – Paper
Standard Item	Forward Plan	Force Policies	Chair - Paper
Standard Item	Forward Plan	IA Plan 24/25	Sarah Knowles/Alexander Campbell - Paper
Standard Item	Forward Plan	IA Progress Reports	Sarah Knowles/Alexander Campbell – Paper
Standard Item	Forward Plan	Year End Accounting Arrangements & Accounting Policies 24/25	Maria Fox – Paper
Guest	Forward Plan	Environmental Strategy Update	Richard Brunt - Paper
Guest	Forward Plan	Key Security Control Update	Richard Cariss - Paper
Standard Item	Forward Plan	Savings Plan	Andrew Price - Paper
Standard Item	Forward Plan	Financial Monitoring and Planning 25/26	Maria Fox – Paper
Guest	Forward Plan	HMIC Activity (including VFM profiles)	Gemma Booth – Paper/Verbal
Guest	Forward Plan	Six monthly Complaints Performance – Update on meetings with IOPC Rep Force/OPCC	Katie Andrew – Paper
Guest	Forward Plan	Data Quality Audit update report	Adam Wilkins – Paper

JULY 2026			
Papers Deadline to OPCC – 2nd July 2025	JARAC Meeting Date – Wednesday 22nd July 2026		
Guest Speaker/ Standard Item	Forward Plan Item/ Previous Meeting Action Item	Name of Agenda Items	Lead Officer/ Staff Member
Standard Item	Forward Plan	Internal Audit Progress Report	Sarah Knowles/Alexander Campbell - Paper
Standard Item	Forward Plan	Internal audit annual report and opinion 24/25	Sarah Knowles/Alexander Campbell - Paper
Standard Item	Forward Plan	Draft PCC & CC Financial Statements of Accounts for 24/25	Andrew Dale/Maria Fox - Papers
Standard Item	Forward Plan	External Audit Progress Report	Richard Anderson - Paper
Standard Item	Forward Plan	Annual Financial Exception Reporting (Any breaches of financial regulations)	Maria Fox - Paper
Standard Item	Forward Plan	PCC and Force Annual Governance Statement	Andrew Dale/Maria Fox - Paper
Standard Item	Forward Plan	Policies update Contract Management Policy	Chair – Paper OPEN
Standard Item	Forward Plan	OPCC Risk Management Update	Andrew Dale – Paper
Guest	Forward Plan	Force Risk Management Update	Mark Euerby - Paper
Standard Item	Forward Plan	Financial Monitoring and Planning 25/26 Update	Maria Fox - Paper
Standard Item	Forward Plan	Savings Plan	Andrew Price - Paper
Guest Speaker	Previous Meeting Action	Environmental Strategy Update - Action Plan - Summary/Gaps/Focuses	Richard Brunt/Andrew Price - Paper
Guest Speaker	Previous Meeting Action	Savings Programme Update	Sharon Adkin - Paper
Guest Speaker	Previous Meeting Action	Procurement Overview and Update	Kirsty Holding - Paper
Guest Speaker	Previous Meeting Action	OPCC Performance Update	Jennifer Connolly-Thompson -Paper

OCTOBER 2025			
Papers Deadline to OPCC – 16th September 2025	JARAC Meeting Date – Wednesday 21st October 2026		
Standard Item	Forward Plan	IA Progress Report	Sarah Knowles - Paper
Standard Item	Forward Plan	External Audit Update	Richard Anderson - Paper
Standard Item	Forward Plan	JARAC Annual Report	All JARAC Members - Paper
Standard Item	Forward Plan	Financial Monitoring and Planning 25/26 Update	Maria Fox - Paper
Standard Item	Forward Plan	Fraud and corruption theme review (themes announces at agenda setting) – anti fraud and corruption policy, whistle blowing policies	
Guest	Forward Plan	Complaints Performance –Force	Katie Andrews - Paper
Standard Item	Forward Plan	Complaints Performance – OPCC	Marie Romano - Paper
Guest	Forward Plan	IS Disaster Recovery – RC to attend to update	Richard Cariss – Paper
Standard Item	Previous Meeting Action – July 2025	Savings Plan	Andrew Price – Paper
Standard Item	Forward Plan	Policies update • Financial Handbook • Procurement Policy • Gifts, Gratuities & Hospitality Policy • Assurance Framework	Chair – Paper
Guest	Previous Meeting Action – April 2025	HMIC Strategic Plan	Gemma Booth - Paper