

**Minutes of a meeting of the Joint Audit, Risk and Assurance Panel (JARAP)
held in the Main Conference Room on Wednesday 14th May 2025 at 14:00 hrs**

Members received a pre-briefing: Update on HR tool kit and OPCC succession planning

Present

Mr Luke Pulford (Chair), Ms Wendy Yeadon, Mr Kitesh Patel, Mr Pradeep Khuti and Ms Janette Pallas.

Also in attendance

Office of the Police and Crime Commissioner (OPCC)

Mrs Claire Trewartha (Chief Executive Office)
Mrs Kira Knott (Chief Finance Officer)

Office of the Chief Constable (OCC)

T/DCC Michaela Kerr
Mr Paul Dawkins (Assistant Chief Officer - Resources)
Mr Matthew Jones (Head of Safety, Sustainability and Risk)
Mr Roy Mollett (Inspection SPOC)

Auditors

Ms Sarah Knowles (Mazars)
Ms Laurelin Griffiths (Grant Thornton)

13/25 Apologies

No apologies.

14/25 Urgent Business

The Chair invited members to raise any items of urgent business that they felt necessary.

None raised.

15/25 Declarations of Interest

The Chair invited members to make declarations of any interests in respect of items on the agenda for the meeting, should they wish to do so.

None raised.

16/25 Minutes of the meeting held on 31st October 2024 and Rolling Action Sheet

The minutes of the meeting held on 31st October 2024 were discussed and following amendments agreed.

05/25 – Ms Pallas queried whether the system is called Red box or Red fox. Mr Jones clarified the system is called Red box. **ACTION – minutes to be updated to reflect correct name.**

Rolling action sheet

- Anything proposed closed and not discussed are accepted as closed.

- 09/25 – Action on rolling action sheet relates to risk STR0498 but the risk relating to Red Box in the risk report (paper H) refers to STR0482. **ACTION – Mr Jones to confirm the correct risk action and provide an update to the panel on STR0498 and STR0482 via email.** Action on the rolling action sheet to remain open until clarification sought.
- 05/24 – Mr Khuti raised a concern regarding not receiving thematic data relating to wellbeing and the impact of that on public perception. **ACTION – T/DCC Kerr to ensure that the panel receive an update on the Wellbeing thematic data analysis (as per the wellbeing internal audit recommendation 4.2 Paper E) via email before the next meeting.**
- 39/24 – Mr Dawkins provided the panel with an update on the contract manager post. An external candidate has been recruited into the post and due to start end of June.

17/25 Internal Audit Progress Report

The panel received a report from Ms Sarah Knowles (MAZARS) on the Internal Audit Progress Report. The report marked 'C' is filed within the minutes.

Ms Knowles outlined that three audits have been concluded and the final reports included within the paper. The reports include the DV Partnership follow up audit in which all actions were implemented, the Partnership audit with no recommendations raised and the data quality which they have raised 1 high priority recommendation which gave a limited assurance opinion.

Ms Knowles stated that since putting the paper together the Core Financials Report has been finalised and draft reports for contract management and EMSOU wellbeing have been issued.

Ms Yeadon enquired about whether there was any training to help support the panel in relation to the changes to the IIA's Global Internal Audit Standards. Ms Knowles informed the panel that CIPFA have produced a wealth of information on this and will share a paper on this with panel members outside the meeting. **ACTION – Ms Knowles to forward the CIPFA paper on changes to the IIA's global internal audit standards.**

Mr Patel queried whether the dip sampling in relation to segregation of duties and access controls referenced on page 16 of the report would include historical data. Ms Knowles confirmed that this would be data going forward as going over historical data would be too time consuming. Ms Pallas requested that when dip sampling had been undertaken that this was reported back to the panel.

The Chair queried whether standing up the new Data Quality Board outlined on page 15 was as a result of the audit recommendation or already in motion. T/DCC Kerr confirmed that the need for a data quality board had already been identified and put into motion prior to the audit.

The Chair requested clarification on how the Audit Schedule and Risk Matrix fits in to the wider risk structure/governance. T/DCC states recommendations from the internal audit or external audit is first reviewed by Mr Dawkins as the lead. They are discussed at the Chief Officer team meetings, where the Chief Officers are responsible for different business areas/layer boards. The Layer leads take them forward and look at quality issues, assurance issues and transformation issues. They take the lead for developing what needs to happen operationally to achieve that recommendation. Alongside that runs internal operational risk assessment and audit processes and the Chief Officer may instigate an internal operational audit which is lead by the Force's internal specialist support department.

18/25 Internal Audit Plan 2025/26

The panel received a report from Ms Sarah Knowles (MAZARS) on the Draft Internal Audit Plan 25-26 and Charter. The report marked 'D' is filed within the minutes.

Ms Knowles explained that when putting together the 2025/26 plan a meeting took place with Mrs Knott and Mr Dawkins to identify any high priority risks for the Force and OPCC, any areas which received limited assurance in previous audits, and any emerging issues coming out of the Police Audit Group meetings. Any link to a direct strategic risk has been linked in the plan.

The Chair requested that going forward the rationale and more context as to how the audits have been selected are included within the plan.

Ms Pallas queried whether the Fleet Management audit is too early considering some of the issues which have gone on in the fleet department. Mr Dawkins provided an update on the staffing issues which have been resolved and the direction the department is heading in. Mr Dawkins confirmed that the timing of the audit is right and welcomes the independent scrutiny.

19/25 Internal Audit Recommendations and Tracking

The panel received a report from Mr Roy Mollett on the Internal Audit Recommendations and Tracking. The report marked 'E' is filed within the minutes.

The Chair thanked Mr Mollett for the new format.

Mr Mollett reported that there were 45 active recommendations which is an increase from earlier in the year. There are 5 high priority ones which are indicated in red, 22 are amber which means they are a medium priority and 18 are low priority which are indicated as green. It is proposed to close 28 of those 45.

The Chair confirmed any proposed closed which are not discussed are agreed as closed.

The Chair queried the Fleet Management 4.2 which has been proposed closed but in the latest update there are actions still to be completed which are dated in the future. Agreed to remain open until actions complete and assurance receive via dip sampling.

The Chair queried whether the formal sign off of the Honoraria procedure on the 1st May as outlined in on Page 13, 4.1 of the wellbeing audit had been undertaken. Mr Mollett assured the panel that it had. Agreed closed.

Ms Pallas sought clarification on Page 21, 4.4 Fleet strategies as to whether there was a problem with procurement and whether future procurements can be changed as a result of the winning bidder increasing costs. Mr Dawkins explained that they are driven by national contracts on national framework agreements, so as suppliers increase prices so does the contract price. The Force do not procure outside of the national agreements and that every few years new lots are tendered, and new pricing is agreed and due to new types of vehicles costs have gone up both commercially and privately.

Mr Dawkins noted that the Force have been invited to feedback on the Home Office national productivity and efficiency initiative and as policing don't have the buying power there maybe opportunities to link up with other public sector bodies to increase volume and drive down cost so maybe cost savings in the future.

Ms Pallas queried the number of impressions on social media in March 2025 as per the comms overview on page 47, OPCC community engagement and whether the impressions were a positive and if so, how could the OPCC replicate that in future months. Ms Trewartha reflected that it was a positive, but the OPCC has a new Comms and Engagement Officer who is doing things differently. The why is not clear yet but Ms Trewartha assured that the same questions were being asked to the team.

The Chair congratulated the force on the reduction in the number of payment days as outlined on page 51 in the core financials audit recommendation.

Ms Yeadon queried the PCC Engagement tracker and what it was showing in relation to the audit recommendation. Mrs Knott stated that it was requested as an action out of the recommendation.

20/25 Joint Audit Findings Report for year ended 31st March 2024

The panel received a report from Ms Laurelin Griffiths (Grant Thornton) on the Joint Audit Findings for the Police and Crime Commissioner for Leicestershire and the Chief Constable of Leicestershire. The report marked 'F' is filed within the minutes.

Ms Griffiths confirmed that the audit opinions on the PCC and CC accounts for the financial year 2023/24 were signed off on the 28th February which was the backstop date. Both opinions were disclaimed as expected due to coming off the back of two years of disclaimed opinions. Ms Griffiths that from the work that was performed there were no particular areas of concern. Ms Griffiths drew out a couple of points to bring to the panel's attention in relation to pension liabilities including a technical adjustment which was required following accounting standards and occurred in a number of other audits nationally. The other point relates to the PCC accounts not recognising the pension liability on its balance sheet for the employees of the PCC but was not considered a material risk.

Mr Dawkins clarified that the point raised in relation to pensions which were not recognised on the PCC balance sheet related to up to 28 LGPS members which were included within the Force's liability. To separate these out would result in additional cost of the pension valuation and add little value but recognise the need to comply with the regulations. Mr Dawkins confirmed that this is being worked through and possibly take an average approach rather than a separate revaluation. Ms Griffiths states that although this may not be material, when assessing materiality issues in the accounts, issues are aggregated up. Therefore, if starting from a point of knowing about issues it could mean less headroom in materiality for other areas of the accounts.

Ms Griffiths stated that as things stand at the moment Grant Thornton are happy to take the same approach that it will be reported in the accounts as a point of note unless the number increase significantly. Ms Griffiths stated that some forces separate the valuation whereas others take an estimate.

Mr Dawkins and Ms Knott put on record their thanks to the finance team and Grant Thornton for the outcome achieved.

21/25 Joint Audit Plan for year ending 31st March 2025

The panel received a report from Ms Laurelin Griffiths (Grant Thornton) on the External Audit Plan for year ending 31st March 2025. The report marked 'G' is filed within the minutes.

Ms Griffiths presented the report which sets out the materiality levels for the Group, the PCC and the CC but still report any instances below that threshold to the panel for completeness. The outcome of the risk assessment has identified the same risk as last year which are the presumed risk of management override of controls, the risk of error in valuation of PCC's properties and valuation of pension liabilities due to the size of the estimates. Ms Griffiths flagged a new accounting standard for 2024/25 relating to leases but not expecting it to have a material impact. Currently awaiting guidance from CIPFA relating to the relationship between the PCC and CC where the assets of policing bodies are owned by the PCC and whether the arrangements fall into the scope under IFRS 16. Ms Griffiths confirmed that the team are already vetted so shouldn't have the delays as last year.

No further points raised.

The panel received a report from Mr Matt Jones on the Force Risk Register. The report marked 'H' is filed within the minutes.

Mr Jones noted that there has been a change in risk score relating to Financial Challenge which will go to the next SORB. There has been a reduction in risk score for the capacity within IT risk but not reflected in the report due to it reducing since the report was written. There is a new risk relating to staff resourcing issues in custody which is expected to be a short-term risk. The risk relating to the lack of DTU cadre has been archived due to reduction in risk score. The risk from failure to manage business continuity has been reduced due to a new business continuity advisor in post, the lack of PIP2 detectives has increased due to time taken for new recruits and the two-risk relating to H&S have increased due to capacity in the department. There is a new risk relating to panel chairs for Gross Misconduct hearings and two archive risks relating to CMD demand and Nano cell panels.

The Chair requested that increase in risk score and reductions in risk score are grouped together going forward under separate subheadings.

STR0383 – T/DCC Kerr provided context on the impact and monitoring of the risk going forward. There is a national shortage which the College of Policing are trying to understand what the causes are as it is problem for all 41 forces and the identified reason were change in workforce, extended hours that CID have to work being less attractive, removal of specific payments given for specialist departments and the addition of unsocial hours payment has made uniform policing more attractive considering the current economic climate. National findings have identified that from a career perspective there is a greater promotion outcome for uniform officer roles. Introduced PIP 1, PIP 2 and PIP3 which means officers need to go through the accreditation pathways therefore Sergeants and Inspectors need to be a Detective Constables and go through pathway before moving over to Senior Detective roles. The impact and risk is managed through the Layer 3 who is led by a Chief Officer and is fed into the layer 3 board. It is also tracked by the overarching Force vacancy board. **ACTION – T/DCC Kerr to provide an update outside of the meeting on how the force compares to similar forces on the numbers given in the risk update.**

STR0257 & STR0459 – Ms Yeadon queried whether the Force had considered working with other Forces or Local Authorities on a Health and Safety provision. Mr Jones confirmed that there is a regional Group, the Association of Police Health and Safety Advisors (APHSA) and work closely with other health and safety advisors to share support. As part of a business change proposal there is an opportunity to go through a restructure to get a higher skilled level role in the unit and there has also been the opportunity to use restricted police officers in the department to provide support and operational knowledge. Also able to utilise the use of volunteers in particular a volunteer who has Health and Safety qualification and help with the volume of work.

STR0537 – Ms Yeadon queried why the risk of custody staffing shortages only just been raised now there is a solution to the problem. Mr Jones stated that it had only come to the attention of the Health and Safety team recently but came out of an investigation into near misses within the department due to fatigue.

STRTBC (Page 20 of paper H) – Ms Yeadon queried what training was in place for Chief Officers who had not done Misconduct Hearings before, what is the appeal process and how are the force dealing with the risk. Mr Dawkins explained that ACC's and ACO's have replaced the Legally Qualified Chairs and are able to chair misconduct panels. Sitting on the panel are 2 independent panel members appointed by the OPCC who support the chair and a legally qualified practitioner who is usually a barrister. If the decision is appealed, then it can either go through to the Chief Constable but most likely referred to the Police Appeals Tribunal which is a separate panel chaired by a judge. The Chair of the panel of the misconduct also

attends the appeal. The training for ACCs and ACO is a 3 day course presented by John Beggs KC.

23/25 OPCC Risk Register

The panel received a report from Ms Nimisha Padhiar on the OPCC Risk Register. The report marked 'I' is filed within the minutes.

Mrs Knott noted that there are 10 live strategic risks for the OPCC, two of which are high priority, one that is proposed closed and one changing risk score. Mrs Kira Knott noted that the highest risk is around the financial challenge, and the changing risk score is around loss or reduction in funding streams from the Home Office.

Mrs Knott updated the panel on the financial challenge, stating a one year settlement had been received. It is hopeful that a multi-year settlement will be provided as part of the governments spending review which will be announced in coming weeks. The Chair enquired whether the savings report that was presented on the 6th May would have impact on the risk. Ms Knott explained that the Force went into 2025/26 with a £9.3m deficit which has been reduced to in excess of £400k which will be managed in year. The Force has done exceptionally well to reduce the deficit. The risk remains high as it is about the future challenges over the medium-term financial plan and until further guidance is available from the Home Office or Treasury on what funding will look like.

Ms Yeadon noted on the action plan the People Strategy was to be developed by the 31st March, but the panel had not received a copy. Mrs Trewartha stated that it has not yet been completed. The staff survey was launched in March which is now complete, and a number of working groups have been set up which will build into the People Strategy. Mrs Trewartha explained that it will be completed by the end of the summer in which it will be shared with the Panel. **ACTION – Ms Trewartha to share the OPCC People Strategy with the panel when completed at the end of the summer and the risk action plan is updated to reflect the update.**

OPCC056 – Ms Pallas queried whether the risk should be closed considering there is no substantive Chief Constable and having an interim in place. Mrs Trewartha noted that a view was taken to close it as the systems and controls in place are not dependent on one specific person. The controls that are in place are not just about the relationship between the PCC and the Chief Constable, it's also the relationship between the wider Chief Officer team and the wider SMT and officers' underneath that. Mrs Trewartha noted that the strongest arrangements in place in terms of OPCC officers going to the layer boards in the Force and regular meetings with the Chief Officer team. The PCC has committed to the arrangements in place for the T/CC and the T/DCC will be in place for a substantial amount of time to allow for stability.

24/25 Fraud and Corruption Strategy

The panel received a report from Mr Paul Dawkins on the OPCC Risk Register. The report marked 'J' is filed within the minutes.

Mr Dawkins gave a brief overview of the paper which captures everything in terms of ethics reporting and national initiatives. Mr Dawkins noted that they have a good track record in this area and one of the audit recommendations around this was to provide training across the Force and the OPCC. Ms Knott drafted the Fraud and Corruption Policy, which went through the Corporate Governance Board. Mrs Knott noted that the policy has gone live with Comms to the Force, so it has been uploaded to the internal media channels to Force and OPCC colleagues explaining what the policy is and so everyone has got access to it along with training packages.

25/25 Annual Collaboration Update

The panel received a report from T/DCC Michaela Kerr and Mrs Trewartha on the Annual Collaboration. The report marked 'K' is filed within the minutes.

Mrs Trewartha stated that the paper outlines after the HMI Inspection of EMSOU that was done back in 2023 some concerns and EMSOU has been on a journey of transformation. The developing of the new target operating model which was led by Chief Constable Nixon before his retirement which has just been signed off and the new Section 22 has been signed by all PCCs across the region. Mrs Trewartha noted that the PCC and the Chief Constable were assured that it's the most effective and efficient way to deliver those services for Leicestershire.

26/25 JARAP Terms of Reference Annual Review

The panel received a report from Mrs Kira Knott on the Review of JARAP terms of reference. The report marked 'L' is filed within the minutes.

Mrs Knott explained that there were no proposed changes to the terms of reference. Mr Khuti raised a change to 2.7.1 which reads "prior to six months before the end of their second term" but should read "prior to six months before the end of their first term". Mr Khuti requested an amendment to 2.7.4 to say in terms of succession planning or recruitment issues the term of appointment may be extended for another 12 months. **ACTION – Mrs Knott make necessary amendments to ToR.**

Mr Khuti also noted that the term of extension should be a term rather than open-ended. Mrs Knott stated that this is quite fundamental and may be something that needs to be approved by the Chief Constable and the PCC in relation to extending.

27/25 Annual Effectiveness Review

The panel received a report from Mrs Kira Knott on the JARAP Effectiveness Review. The report marked 'M' is filed within the minutes.

Mrs Knott explained that herself, Mr Dawkins and Mr Pulford, with Ms Knowles met back in April and carried out an Effectiveness Review in line with the CIPFA guidance on audit Committee's practice guidance for local authorities and police. Mrs Kira Knott explained that there is a questionnaire tick box exercise that was undertaken to explore the effectiveness of the JARAP and an evaluation of the areas to make sure that JARAP complies with the guidance that's set by CIPFA. Mrs Knott noted that the effectiveness, came out at 194 out of 200 and the majority there were no further improvements. Mrs Knott noted that three of the answers were that there are some minor improvements.

28/25 Work Programme

The Panel received a report on the Work Programme. The report marked 'N' is filed within the minutes.

Next briefing is on post implementation review of the Job evaluation scheme to take place 27th August.

The Chair asked for a briefing on Fleet to be added to the workplan list of possible briefings. **ACTION – Fleet update to be added to workplan**

29/25 Any Other Business

None

Date of next meeting

27th August 2025