Cheshire Constabulary

Dan Price
Cheshire
Police & Crime
Commissioner

Minutes of the Joint Audit Advisory Committee held on Wednesday 25 February 2026 in Conference Room 9, Cheshire Constabulary HQ, Clemonds Hey, Oakmere Road, Winsford, CW7 2UA

Present: *Joint Audit Advisory Committee*
S Bleckly (Chair)
P Birtles
VJ Karthikeyan
D Sibbet
E Smith

Office of the Police & Crime Commissioner
D Taylor, Chief Executive
Clare Hodgson, Chief Finance Officer (OPCC)
A Murphy, Governance Officer

Cheshire Constabulary
M Roberts, Chief Constable
B Malloy, Chief Finance Officer (Constabulary)
P Woods, Head of Planning and Performance
D Bryan, Chief Legal Officer and Monitoring Officer
B Jones, Chief Accountant
D Gillet, Inspection and Assurance Manager

Internal Audit
A-M Harrop, Regional Assurance Lead (MIAA)

Apologies: D Price, Police and Crime Commissioner
G Southern, Deputy Police and Crime Commissioner
M Evans, Deputy Chief Constable
A Walling and N Hollis, External Audit

No members of the public observed Part 1 of the meeting.

PART 1 – PUBLIC ITEMS

1. Minutes of the Joint Audit Advisory Committee

1.1. The Part 1 minutes of the meeting held on 26 November 2025 were approved.

2. Action Log

2.1. The Joint Audit Advisory Committee Part 1 Action Log was noted. It was proposed that the remaining completed actions be closed. The Committee agreed and the Chair offered his thanks for the work undertaken.

3. Police & Crime Commissioner and Chief Constable Update

3.1. The Chief Executive of the Office of the Police and Crime Commissioner provided an update to the Committee on behalf of the Police and Crime Commissioner in respect of;

- The policing budget and consultation by the Commissioner to secure precept flexibility, saving a significant number of potential PCSO redundancies.
- The fifth Citizens' Assembly which took place in Congleton on Saturday where participants heard about the realities of policing and gave their views.
- The Commissioner's Phone-Free Education campaign, utilising POCA funding and a donation from the Duke of Westminster, with over half of schools in Cheshire committed to implementing this policy.

3.2. A Committee member raised a query around attendance at Citizens' Assemblies as well at how engagement with schools is coordinated. The Chief Executive of the OPCC responded to the query.

3.3. The Chair asked about the timescales for the transition from the PCC model of police governance. The Chief Executive responded and reiterated that it is business as usual in the Office of the Police and Crime Commissioner.

3.3. The Chief Constable updated the Committee in relation to;

- The uncertainty following changes in police governance both locally and nationally.
- Concern for commissioned services run by the OPCC and the staff in those posts and the potential disruption to the service provided.
- Plans for transition needed in place despite business as usual at the OPCC.
- National proposed police reforms have very little detail at present although it is likely that the National Police Service will take over e.g. NPAS, commercial and procurement.
- The Chief Constable represents the North West in national discussions around policing reform, and his position is 'What gives the public a good service?'. He added that based on the Constabulary's review of HMIC assessments, all of the best performing forces have around 4,000 officers or under.
- Performance measures achieved by Cheshire Constabulary including increase in domestic abuse arrests, strong call handling, strong response times, and strong performance against measures of effectiveness.
- The budget position remaining tight with increasing pressures over the next couple of years.
- The Warrington CCTV cuts were not communicated to the Chief Constable, and he believes they are a retrograde step in terms of crime prevention.
- The tragic death off duty of a young Cheshire police officer, PC Alice Mayo.

PART 1 – PUBLIC ITEMS – FOR ADVICE

4. Joint Audit Advisory Committee Chair's Annual Report

4.1. The Chair presented his Annual Report for advice and expressed his thanks to both the internal and external auditors and was reassured that timely accounts were available. He advised that, looking forward, the Committee is keen to support the OPCC and the Constabulary with the governance transition ahead.

4.2. The Chair thanked outgoing Committee members, Elaine and Karthik, for their positive contributions to the Committee and its work.

5. Draft Internal Audit Plan 2026/27

5.1. The draft Internal Audit Plan was introduced by the Regional Assurance Lead from the internal auditors, MIAA, for review and comment.

5.2. The Committee was advised that this is the proposed plan of internal audit work for 2026/27 which has been generated from internal documents including the Joint Strategic Risk Register, discussions with the Constabulary and OPCC, and which also has regard to national issues.

5.3. The Committee was advised that it remains a 100-day plan, and that the exclusions listed on page 26 raised no concerns but were included for transparency.

5.4. The draft Internal Audit Plan 2026/27 was agreed.

6. JAAC Forward Plan

6.1. The JAAC Forward Plan was noted.

PART 1 – PUBLIC ITEMS – FOR INFORMATION

7. Internal Audit

(a) Internal Audit Progress Report

The Internal Audit Progress Report was presented to the Committee detailing MIAA progress against the 2025/26 Internal Audit Plan. The Committee was advised that all work is on track to wrap up by 31st March 2026 and no issues anticipated.

(b) Key Finance Systems Review

The Internal Audit Key Financial Systems report was presented to the Committee. The Committee was advised that this review has given high assurance with just one low priority recommendation relating to some invoices being processed without a purchase order. These relate to agreed exceptions including business rates, utilities bills, charitable donations etc. Wording in the scheme of delegation has been updated to reflect that there are agreed exceptions in place. The Chief Finance Officer (Constabulary) advised that he is pushing for continuous improvement in this area.

(c) Victim Support Terms of Reference

The Victims Support Terms of Reference, for the forthcoming evaluation of victim support services, were presented to the Committee for information only.

8. Budget and Medium-Term Financial Strategy 2025-2030

8.1. The Chief Finance Officer (OPCC) provided an overview of the reports, which were approved at Joint Management board on 28 January 2026, and which went to the Police and Crime Panel as part of their precept discussions in February 2026.

8.2. The Committee was advised about the delay in the draft settlement from the Home Office which was not received until the end of January 2026.

8.3. The Chief Constable advised that it was challenging so late in the financial planning year to learn that the settlement would be less than anticipated due to how the funding arrangement of neighbourhood policing uplift was calculated by the Home Office.

8.4. The Chief Finance Officer (OPCC) advised that the budget supports the Commissioner's and Constabulary's priorities for policing, adding that performance in Cheshire is good and all parties want that to be maintained.

8.5. The Chief Finance Officer (OPCC) advised that there are inflationary pressures, pay awards are set nationally, and there are legal and unavoidable commitments which all impact the budget. She added that the strategy demonstrates sufficient reserves.

8.6. A Committee member asked about the reserves strategy. The Chief Constable explained the unpredictable nature of policing means that the force cannot be as flexible as private businesses can be with their reserves strategy. He gave the example of the unforeseen costs of summer disorder. The Chief Finance Officer (OPCC) advised the Committee that the Constabulary does have invest to save projects which should bring savings down the line.

9. Service Assurance Plan

9.1. The Service Assurance Plan was presented by the Inspection and Assurance Manager who explained that it provides assurance mapping and covers information and updates on various reviews being undertaken throughout the year and their outcomes. He advised that adding the simple RAG rating as requested at the November JAAC meeting had focused the team and was a useful addition.

9.2. The Chair of the Committee welcomed the report for information.

10. JAAC Dates 2026/27

10.1. The Committee agreed to follow a similar pattern of dates as the 2025/26 year i.e. September 2026, November 2026, February 2027 and July 2027. There followed a verbal discussion around JAAC recruitment as two of the five members will stand down on 31st March 2026 when their initial contracts end (Elaine and Karthik).

10.2. The Chief Finance Officer (OPCC) reiterated that the Committee requires a minimum of two JAAC members at each meeting to be quorate and the terms of reference allow for a maximum of five members.

10.3. The Committee agreed to recruit.

Action:	Chief Finance Officer (OPCC) to send round the JAAC ToR for review and update prior to recruitment.

11. SPoC Roles

11.1. JAACs purpose is to provide comments, advice and assurance on matters relating to the internal control environment of the Constabulary and the OPCC. This document defines both the SPoC role and suggests areas where a SPoC may be useful currently.

11.2. There was a verbal discussion around whether the existing SPoC roles would drive recruitment or vice versa. It was agreed that the Committee should anticipate what SPOC role would be important in the next two years, e.g. OPCC transitional arrangements, and that this would help guide recruitment. The subject of SPoC roles will be brought back to the July meeting.

Action:	SPoC roles to be added to the agenda for the July JAAC meeting.

12. Any Other Business

12.1. The Chief Finance Officer (OPCC) wanted to put on record how grateful she was to Elaine and Karthik and also passed her thanks on to Anne-Marie for Charles Black’s service as Internal Auditor to the Committee.