Dan Price
Cheshire
Police & Crime
Commissioner

Cheshire
Constabulary

Joint Audit Advisory Committee

Annual Report 2025

Chair's Foreword

Welcome to the 2025 annual report of the Cheshire Police and Crime Commissioner and Chief Constable's Joint Audit Advisory Committee ['the Committee'].

The Committee is an independent body set up in accordance with the requirements of the Home Office Financial Management Code of Practice. The Committee provides advice and assurance functions to the Police and Crime Commissioner and the Chief Constable on the effectiveness of governance, risk and audit arrangements and controls in place within the Office of the Police & Crime Commissioner and the Constabulary. The Committee achieves this by undertaking a wide range of reviews against an annual work programme. Through providing support and challenge, the Committee aims to improve and add value to those areas of governance within its remit.

The Chartered Institute of Public Finance and Accountancy (CIPFA) provides guidance on the role of the Committee. The Terms of Reference for the Committee are closely aligned to all aspects of the CIPFA guidelines and are reviewed and formally adopted annually (most recently in September 2025).

Membership of the Committee

Membership of the Committee is as follows:

Chair

Simon Bleckly was a Chartered Public Finance Accountant with over 30 years' experience in the public sector until his retirement in December 2025. His most recent roles were as Head of Audit, Risk & Insurance with Warrington Borough Council and Head of Internal Audit at Salford City Council. These roles also included responsibility for counter fraud, procurement, and business continuity activities. Simon was a member of the Fighting Fraud and Corruption Locally Oversight Board (which owned the national local government counter fraud strategy) and has been a frequent speaker at both regional and national events on audit, governance, and counter fraud topics.

Paul Birtles (Vice Chair) is a certified programme manager with over 30 years' experience in the delivery of major business change and IT programmes. Working for a global consultancy, Paul has undertaken roles spanning most areas of the IT and business change lifecycle, including portfolio & programme management, risk management, quality assurance, client consulting, outsourcing and financial management. He has worked across most industry sectors, frequently leading engagements with personal accountability for budgets of £10m+, both in regulated and private sector organisations.

V J Karthikeyan (Karthik) is a Consultant Cardiologist in the National Health Service with significant experience in audit and governance in healthcare. He is the Associate Lead for Hypertension in Greater Manchester and is also the Education Lead for Cardiology at Wythenshawe Hospital, Manchester University Foundation Trust. He has been the Lead for the Cardiac Catheter Labs as well as Research Lead in a previous post at Wigan and supported the establishment of lifesaving services to treat heart attacks for the population of North Wales.

Elaine Smith is a Chartered Management Accountant and a Chartered Member of the Chartered Institute for Securities and Investment. She has extensive experience of audit, governance, risk and controls via a number of senior roles in the investment operations sector and has over 20 years' experience as head of regulatory compliance and risk for a number of FCA regulated fund management firms, more recently as a Director and Chief Compliance Officer for Momentum Global Investment Management, a global investment manager.

David Sibbet is an experienced commercial professional, having held leadership roles in public and private sector organisations. David has spent much of his career working for technology companies in the UK and in the USA, with an emphasis on enterprise software solutions and business process outsourcing. As a senior civil servant, David played a role in the UK government's response to the COVID pandemic. An associate of the Chartered Governance Institute, David continues to work with the civil service and with a multi-academy trust in addition to his role on the Joint Audit Advisory Committee Members of the Committee bring with them a wide range of experience and skills which cover the various aspects of the Committee's work. Training has been available for members over the last 12 months which has ensured all members can contribute fully to the work of the Committee and fulfil their roles professionally.

At the end of March 2025, Phil Bearpark, the previous Committee Chair, and Jean Gleave stood down from the Committee, being replaced by Simon and David. On behalf of the other members, I wish to express my thanks to Phil and Jean for their service and their contributions towards improving the effectiveness and profile of the Committee.

2025 highlights

The Committee met regularly during the year, with all meetings held in person at the Constabulary HQ in Winsford. Meetings have covered a wide range of topics with particular focus on monitoring the strategic risk management framework to ensure that risks were adequately assessed, recorded, and mitigated where possible.

The Committee has noted the Commissioner's budget proposals and has received regular updates during the year on the budget and the Medium-Term Financial Strategy position. We agreed the plans of both internal and external auditors and received their reports which we have examined to ensure that Cheshire Constabulary maintains the high standards of governance, finance, and audit that the people of Cheshire would expect.

We have received copies of Internal Audit Reports prepared by the Mersey Internal Audit Agency (MIAA) and have monitored the implementation of the agreed management actions arising from these reports. Topics covered included: Professional Standards, Business Continuity Planning, THRIVE SC Risk Assessment, Key Financial Systems, Pensions, and the Central Ticket Office. The constabulary and PCC office have made excellent progress in closing actions raised by the internal audit reports and the Committee was pleased to note that there were no adverse opinions on any of the completed audit engagements.

The Committee also considered the Commissioner's and the Chief Constable's Statements of Accounts and Annual Governance Statements to provide assurance that they complied with the relevant requirements.

The work of the External Auditors has also been reviewed by the Committee to provide additional assurance that all relevant processes have been followed by the Commissioner and Chief Constable. The draft and final accounts were presented to the Committee and were very clearly explained to us. External Audit services have been provided by Bishop Fleming, 2024-25 being the second year of the new contract. The teams from the auditors, Constabulary and PCC office have worked well together. Audit of the accounts was completed ahead of the statutory deadline, and the accounts are now published on the PCC website. In the context of the significant audit backlog currently being experienced across most of the rest of the public sector, it is a major source of assurance to the Committee to be able to rely on timely audited accounts. The Committee was also provided with the copies of the Constabulary and PCC responses to the letters sent by Bishop Fleming to those charged with governance. These provided additional assurance around arrangements in place to mitigate the risk of fraud or other non-compliance with legal requirements.

The Committee has been granted unfettered access to and received constructive engagement with all parties and received reports and assurances from relevant officers to enable it to address the full range of responsibilities within its Terms of Reference. The Committee is grateful to all who have given their valuable time to assist its work which has been well supported by senior staff from both the Constabulary and the Office of the PCC.

Effectiveness of the Committee

Committee Self-Assessment

CIPFA’s Position Statement: Audit Committees in Local Authorities and Police 2022 sets out the purpose, model, core functions, and membership of the Audit Committee. It represents CIPFA’s view on the best practice and principles that should be adopted by the Audit Committee to meet their statutory responsibilities, this includes reporting annually on how the Committee has complied with their position statement, discharged its responsibilities, and include an assessment of its performance.

In September 2024, the Committee undertook a self-assessment exercise to assess performance against the principles contained in the CIPFA Position Statement. The areas reviewed were:

- Audit Committee purpose and governance
- Functions of the Committee
- Membership and support
- Effectiveness of the Committee

From the exercise, the Committee considered that it has performed well against most of the requirements of the CIPFA guidance and is therefore operating effectively. Strengths highlighted by the Committee were: the level of engagement with a wide range of leaders and managers via thematic reviews and the creation of "Specified Point of Contact" roles and the work carried out on reviewing and updating the Annual Governance Statement. No significant improvements were identified but given the changes occurring in Committee membership in 2025, we are currently repeating the self-assessment exercise. This will be used to inform any additional training and development requirements for Committee members.

Both new members who joined the Committee in 2025 have attended the "Introduction to Police Audit Committee" training course provided by CIPFA, to ensure familiarity with the requirements of a police audit committee and the relevant governance arrangements.

The Committee considers the PCC / Constabulary Strategic Risk Register at each meeting and identifies any areas that may be the subject of a "deep dive" review. In 2025, we requested and received an informative presentation on cyber risk.

New Global Internal Audit Standards (GIAS) came into force in April 2025, replacing the Public Sector Internal Audit Standards (PSIAS). The Committee requested and received a briefing from Mersey Internal Audit Agency on the key changes contained in the GIAS, noting particularly where the new Standards may not be applicable to an audit committee that is solely advisory.

External Audit View

When evaluating the Constabulary's governance arrangements, the external auditor considers the effectiveness of the Audit Committee and will make recommendations for improvement if they have any significant concerns. No recommendations for improvement have been received. Their Annual Report for 2024/25 commented that there is "active discussion of relevant issues" at Committee meetings and provided assurance that the Committee meets the obligations in its Terms of Reference to monitor the operation of risk management in the PCC and the Constabulary and to monitor progress in addressing risk-related issues reported to the Committee.

The future

The Committee will continue our consideration of areas within our Terms of Reference including developing the risk management arrangements, updates on the Medium-Term Financial Strategy and reviewing recommendations from Auditors including monitoring the implementation of recommendations.

The government has recently announced plans for significant change to the delivery of policing in England and Wales. These include:

- Significantly reducing the number of police forces by the end of the current parliament.
- Abolishing Police and Crime Commissioners in 2028, transferring police governance to Strategic Authority Mayors and local council leaders through Policing and Crime Boards.

The Committee will continue to operate until 2028 and will support any transition to new organisational structures and changes to systems of governance.

The term of office for some of the Committee members expires in 2026. We intend to recruit to replace any retiring members, to ensure that the Committee remains quorate and effective until the proposed changes come into effect.

Further information

For further information on the work of the Joint Audit Advisory Committee, its Terms of Reference, Minutes and Agendas, please refer to the website of the Police and Crime Commissioner for Cheshire. https://www.cheshire pcc.gov.uk/search?q=audit

Simon Bleckly – BA, MSc
Chair of the Joint Audit Advisory Committee of the
Cheshire Police and Crime Commissioner and Chief Constable