



Cheshire
Constabulary



Dan Price
Cheshire
Police & Crime
Commissioner

Minutes of the Joint Audit Advisory Committee held on Wednesday 29 July 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
D Sibbet
T Walsh (Part 1 only)

Office of the Police & Crime Commissioner

G Southern, Deputy Police and Crime Commissioner
Clare Hodgson, Chief Finance Officer (OPCC)
A Murphy, Governance Officer

Cheshire Constabulary

M Roberts, Chief Constable
B Malloy, Chief Finance Officer (Constabulary)
N Bailey, Chief People Officer
P Woods, Head of Planning and Performance
D Bryan, Chief Legal Officer and Monitoring Officer
B Jones, Chief Accountant

Internal Audit

A-M Harrop, MIAA
C Cain, MIAA

External Audit

A Walling, Bishop Fleming (online)
N Hollis, Bishop Fleming (online)

Apologies: D Price, Police and Crime Commissioner
M Evans, Deputy Chief Constable

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 25 February 2026 were approved.

2. Action Log

2.1. The Joint Audit Advisory Committee Part 1 Action Log was noted. It was agreed that item 2026/01, a completed action, be closed, and that item 2026/02 would be covered at agenda point 8 and can then be closed.

3. Deputy Police & Crime Commissioner and Chief Constable Update

- 3.1. The Deputy Police and Crime Commissioner provided an update to the Committee on behalf of the Police and Crime Commissioner in respect of;
- The Summer SWAP Fund focusing on diversionary activities for children in the summer holidays
 - Cold Water Safety project to train schools on this safety initiative
 - Phone-Free Education project in which 89% of schools have signed up to be phone-free, with 65% already having drawn down funding from this scheme
- 3.2. Committee members raised queries around links to the national work in this area and any associated local government funding issues. These were answered by the Deputy Police and Crime Commissioner.
- 3.3. The Chief Constable updated the Committee in relation to;
- The significant public order and safeguarding operation at Webb House earning praise from HMIC
 - The high demand into the Force Control Centre associated with the fine weather and the football World Cup
 - Positive external validation around charge rates and outcomes brought to justice which the Chief Constable said was testament to staff training and restructure
 - Cheshire achieving a Tier 1 (of four levels) in national league tables
 - Universal support from the MPs across Cheshire expressed via letter
- 3.4. Committee members raised queries around CCTV, finance metrics, grant funding, and operational forecasting. These were answered by the Chief Constable.
- 3.5. The Deputy Police and Crime Commissioner asked about the financial impact for Cheshire of the government sentencing review and the Head of Planning and Performance said that this would be made available.

<i>ACTION: Head of Planning and Performance to source data illustrating the financial impact of the government sentencing review to Cheshire Police.</i>
--

PART 1 – PUBLIC ITEMS – FOR ADVICE

4. Head of Internal Audit Opinion 2025/26

- 4.1. The Head of Internal Audit presented the annual report and the opinion which are issued after the end of the previous financial year and represent part of the assurances of the effectiveness of internal controls.
- 4.2. The Committee was advised that the Constabulary had received a substantial assurance overall for 2025/26 indicating that internal controls are generally being applied consistently.
- 4.3. Committee members raised queries about compliance and third-party assurance. These were answered by the Head of Internal Audit.
- 4.4. The Chair said that he was reassured that the recommendations are being implemented and advised about the use of Cyber Essentials and CAPFA accreditation resources.

5. Draft Statement of Accounts (including Annual Governance Statement) 2025/26

- 5.1. The Chief Finance Officer (Constabulary) presented the draft statement of accounts.
- 5.2. The Committee was advised that the draft statement of accounts was published on 30 June 2026 and made available on the website.
- 5.3. The Chief Financial Officer (Constabulary) advised that the accounts reflect the strong performance of the force and that in summary it had been a good year with balanced accounts, with use of reserves where necessary towards capital investment projects.
- 5.4. Committee members raised enquiries about non-recurring items, the savings plan, invoice debt, the general reserve, Cheshire Road Safety Group funding, asset revaluations, operational demands, and the AI business plan. The Chief Finance Officer (Constabulary) answered these.
- 5.5. The Chair confirmed that the Statement of Accounts was approved subject to external audit.
- 5.6. The Chair advised that CIPFA guidance be used to enhance the formatting of the AGS and raise a query about how items on the AGS are tracked.

<i>ACTION: Chief Finance Officer (Constabulary) to update on how items on the AGS travel and are picked up for action.</i>

6. External Audit Plan (2025/26)

- 6.1. Bishop Fleming presented the External Audit Plan 2025/26.
- 6.2. The Chair raised an enquiry about the inclusion of changes to ISA 240 which was answered by the Lead External Auditor.
- 6.3. There followed a general discussion about external auditors' workload, and imminent changes in regulatory bodies.

7. Forward Plan

- 7.1 The Head of Internal Audit said that the updated Charter would be brought to the next meeting.

<i>ACTION: MIAA to bring updated Charter to the next meeting in September.</i>

8. Single Point of Contact (SPoC) Roles

- 8.1 It was agreed that the Committee members would align with the following SPoC roles:

Simon Bleckly – PFI

Paul Birtles – transition to Combined Authority

David Sibbet – procurement

Teresa Walsh – governance and the AGS and light touch on MTFS

PART 1 – PUBLIC ITEMS – FOR INFORMATION

9. Internal Audit

(a) Internal Audit Progress Report July 2026

The Head of Internal Audit presented the Internal Audit Progress Report detailing MIAA progress against the 2026/27 Internal Audit Plan and completion of the 2025/26 plan. The Committee was updated on changes to the 2026/27 plan. The Committee noted the report, and the Chair thanked MIAA for completing within the year.

(b) 2025/26 CIPFA External Quality Assessment (EQA) of MIAA

The Head of Internal Audit advised that MIAA appointed CIPFA to undertake their 5 yearly external quality assessment (EQA) explaining that they MIAA are 'generally conforming' which is the highest classification available.

The Chair thanked MIAA for the report which was noted and discussed the impact that good internal audit can have and his practical concerns around whether the existing internal audit resource will be sufficient to deliver all the requirements of the new Global Internal Audit Standards for each audit engagement.

(c) 2025/26 Victim Support - Final Report

The Head of Internal Audit presented the final audit report in which MIAA reviewed the constabulary victim support services. She advised that there was a substantial level of assurance with good controls and any suggested improvements are minor.

A Committee member asked about the absence of records and the Head of Internal Audit said that this was recognised and is being addressed by the Constabulary.

(d) 2025/26 NFI Briefing – Final Report

The Head of Internal Audit presented the final summary of this data matching exercise, explaining that it was on a revolving cycle and thanked the Chief Finance Officer from the Constabulary for the level of engagement from his team.

The Chair raised a query about duplicate records which was answered by the Head of Internal Audit.

(e) 2026/27 Community Commissioner Funding - Final Report

The Head of Internal Audit presented the final audit report on the SWAP fund advising that the review receives substantial assurance with recommendations on systems and processes.

Committee members raised enquiries about action dates and funding from other Local Authorities. The Head of Internal Audit and the Deputy Commissioner answered these.

(f) 2026/27 Follow Up Report July 2026

The Head of Internal Audit presented the Follow Up Report and confirmed that excellent progress has been made implementing recommendations to date with just two recommendations outstanding. The Chair thanked the Constabulary staff involved.

10. Service Assurance Plan

- 10.1 The Head of Performance and Planning presented the Service Assurance Plan explaining that it includes internal assurances over a range of Constabulary business areas.
- 10.2 Committee members asked questions about a consolidated action plan, victim management, and business continuity. These were answered by the Head of Performance and Planning.

11. Any Other Business

- 11.1 The Chair took the opportunity to thank the new Committee member Teresa and welcomed her on board and said farewell to the outgoing Chief Accountant Ben and thanked him for all his support.