

JOINT AUDIT ADVISORY COMMITTEE

DATE: Wednesday 30 September 2026

TIME: 1.00pm

VENUE: Conference Room 9, Cheshire Constabulary HQ, Clemonds Hey, Oakmere Road,
Winsford, CW7 2UA

Any member of the public who wishes to observe this meeting is asked to register their interest no later than midday on Tuesday 29 September 2026 via email: pcc@cheshire-pcc.gov.uk . A link to enable access to the meeting and joining instructions will then be provided in advance of the meeting.

AGENDA

PART 1 – PUBLIC ITEMS

	CONTACT	PAGE
1. Minutes of the Joint Audit Advisory Committee To approve the minutes of the Joint Audit Advisory Committee held on 29 July 2026.	S Bleckly	3
2. Action Log To consider the attached action log update.	S Bleckly	8
3. Police & Crime Commissioner and Chief Constable Update Verbal updates.	D Taylor M Roberts	-

PART 1 – PUBLIC ITEMS – FOR ADVICE

4. External Audit Annual Report To advise upon the attached draft report from the External Auditor.	A Walling/ N Hollis	9
5. Forward Plan To agree the attached forward plan.	S Bleckly	27

PART 1 – PUBLIC ITEMS – FOR INFORMATION

6. Internal Audit Charter To note the attached updated Charter from the Internal Auditor.	A Harrop	28
7. Internal Audit Progress Report To note the attached reports from the Internal Auditor	A Harrop	36



- | | |
|---|--------------------------|
| 8. Internal Audit Terms of Reference (ToR)
To note the attached ToR from the Internal Auditor for the Complaints Audit. | A Harrop 46 |
| 9. Service Assurance Plan
To receive the attached report by the Chief Constable. | D Gillett 52 |
| 10. Any Other Business | |

**For further information about this Agenda, please contact:
Clare Hodgson on 01606 364000**





**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.

Date of Meeting	Action Number	Action Details	Responsible for Action?	Status	Notes
25/02/2026	2026/03	Head of Planning and Performance to source data illustrating the financial impact of the government sentencing review to Cheshire Police.	P. Woods	Open	September Update - A verbal update will be given at the September JAAC meeting
25/02/2026	2026/04	Chief Finance Officer (Constabulary) to update on how items on the AGS travel and are picked up for action.	B. Malloy	Open	September Update - A verbal update will be given at the September JAAC meeting
25/02/2026	2026/05	MIAA to bring updated Charter to the next meeting in September.	A. Harrop	Propose Closure	September Update - The updated Charter is on the agenda for the September meeting.

Auditor's Annual Report

Police and Crime Commissioner for Cheshire and Chief Constable for Cheshire

For the year ended 31 March 2026



Date: 14 September 2026

Those Charged with Governance
Cheshire Police
Cheshire Constabulary Headquarters
Clemonds Hey
Oakmere Road
Winsford
CW/ 2UA

Dear Sirs and Madams

Cheshire Police – Auditor's Annual Report 2025/26

We are pleased to attach our draft Auditor's Annual Report for the financial year 2025/26. This report summarises our audit conclusions and highlights the key findings arising from our value for money work.

We have initially discussed the contents of our report with management and have incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of Cheshire Police and should not be shared with anyone beyond them without our prior approval.

We would like to take this opportunity to thank the management of Cheshire Police for the co-operation and assistance afforded to us during the course of the audit.

Yours faithfully

Bishop Fleming Audit Limited

Bishop Fleming Audit Limited

Contents

1. Introduction.....	2
2. Executive summary.....	3
3. Audit of the financial statements.....	4
4. Value for Money.....	6
5. Financial sustainability.....	7
6. Governance.....	9
7. Improving economy, efficiency and effectiveness.....	12
8. Recommendations.....	15

1. Introduction

Our Auditor's Annual Report (AAR) summarises the work that we completed for the Police and Crime Commissioner for Cheshire (the PCC) and the Chief Constable of Cheshire (the Chief Constable) for the year ended 31 March 2026.

The PCC and the Chief Constable are responsible for:

- keeping proper accounts and proper records in relation to the accounts and for maintaining an appropriate system of internal control;
- the preparation of annual accounts for each financial year. Such accounts must present a true and fair view and comply with the requirements of enactments that apply to them; and
- putting in place appropriate arrangements to secure the economy, efficiency and effectiveness in their use of resources and to maintain an effective system of internal control that supports the achievement of their policies, aims and objectives whilst safeguarding and securing value for money from the public funds at their disposal.

The scope of our work is set in accordance with the National Audit Office's (NAO) Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are responsible for and are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the PCC and the Chief Constable at the year end and of their expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We are also required to report to the PCC and the Chief Constable by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the PCC and/or the Chief Constable under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

In addition, we are also responsible for reviewing the PCC's and the Chief Constable's arrangements in place to secure economy, efficiency and effectiveness in their use of resources. The Code requires us to report on the PCC's and the Chief Constable's arrangements under three specified reporting criteria:

- Financial sustainability – how the PCC and the Chief Constable plan and manage their resources to ensure they can continue to deliver their services;
- Governance – how the PCC and the Chief Constable ensure they make informed decisions and properly manage their risks; and
- Improving economy, efficiency and effectiveness – how the PCC and the Chief Constable use information about their costs and performance to improve the way they manage and deliver their services.

We carried out our work in accordance with our Audit Plan which we issued to the PCC and Chief Constable in March 2026.

2. Executive summary

Results from the audit of the financial statements

We completed our audit of the financial statements and issued our **unmodified** audit opinions on **DATE**. See section 3 for more details.

We also completed component auditor procedures, in line with the NAO group auditor instructions. **We had no matters to report from this work.**

Results on our work on other matters

We completed our review of other matters in line with our issuing of the audit opinions on **DATE**. **There were a number of areas that required updating and amending in the financial statements, which have been completed by management.** See section 3 for more details.

Results from our work on VFM arrangements

Under the Code, we are required to consider whether the PCC and the Chief Constable have put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources for the year ended 31 March 2026.

Our conclusions are summarised below. See sections 4-8 for more details.

Financial sustainability	 Amber	We did not identify any significant weaknesses in Cheshire Police's arrangements for financial sustainability. We have identified one recommendation, where we consider arrangements in place could be improved. See section 8 for further detail.
Governance	 Green	We did not identify any significant weaknesses in the PCC's and the Chief Constable's governance arrangements sustainability. We have also not made any recommendations.
Improving economy, efficiency and effectiveness	 Green	We did not identify any significant weaknesses in the PCC's and the Chief Constable's arrangements for securing economy, efficiency and effectiveness. We have also not made any recommendations.

Key:

	Green - No significant weaknesses in arrangements identified and no recommendations made
	Amber - No significant weaknesses in arrangements identified but recommendations made
	Red - Significant weaknesses in arrangements identified and recommendations made

3. Audit of the financial statements

Audit opinion on the financial statements

The scope of our work is set in accordance with the Code and the International Standards on Auditing (ISAs) (UK). As stated in section 1 of this report, we are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the PCC and the Chief Constable at the year end and of their expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We gave unqualified opinions on the PCC's and the Chief Constable's financial statements on **DATE**.

Key issues arising from the accounts audit

XXX

Other matters

As stated in section 1 of this report, we are also required to report to the PCC and the Chief Constable, by exception, the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the PCC and/or the Chief Constable under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We concluded that there were no matters to bring to the PCC's and the Chief Constable's attention in respect of these matters.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We cannot formally conclude the audit and issue an audit certificate for the PCC and Chief Constable for the year ended 31 March 2026 in accordance with the requirements of Local Audit and Accountability Act 2014 and the Code until we have confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

More detailed findings can be found in our Audit Completion Report which was reported to the **Audit Committee** on **DATE**.

DRAFT

4. Value for Money

Under the Code, we are required to consider whether the PCC and the Chief Constable have put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources for the year ended 31 March 2026.

The Code requires us to report our commentary on the PCC's and the Chief Constable's arrangements under three specified reporting criteria:

- Financial sustainability – how the PCC and the Chief Constable plan and manage their resources to ensure they can continue to deliver their services;
- Governance – how the PCC and the Chief Constable ensure they make informed decisions and properly manage their risks; and
- Improving economy, efficiency and effectiveness – how the PCC and the Chief Constable use information about their costs and performance to improve the way they manage and deliver their services.

The NAO has issued guidance for auditors to report against each of the three specified reporting criteria. The guidance also includes a number of further areas for review within each criterion for the auditor to assess those arrangements.

Our initial risk assessment did not identify any potential risks of significant weakness.

We asked management to complete an evidenced self-assessment of the PCC's and the Chief Constable's arrangements. We then reviewed the evidence provided and carried out follow up work as appropriate to consider whether there were any significant weaknesses in the arrangements for securing economy, efficiency and effectiveness in their use of resources.

Our commentary on the PCC's and the Chief Constable's arrangements in each of these three areas is set out in sections 5, 6 and 7 of this report. Any recommendations for improvement are included in section 8.

5. Financial sustainability

We considered how the PCC and the Chief Constable plan and manage their resources to ensure they can continue to deliver their services, including how they:

- ensure that they identify all the significant financial pressures that are relevant to their short and medium-term plans and build these into them;
- plan to bridge any funding gaps and identify achievable savings;
- plan finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- ensure that their financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- identify and manage risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying their plans.

Overview and 2025/26 outcome

For 2025/26, the PCC and Chief Constable delivered a balanced financial outcome for the Group against a net budget of £262.5m. This position included a £0.5m transfer to the Carry Forward Reserve, an earmarked reserve that enables management to carry forward approved underspends for use in the subsequent financial year. This outcome was achievable mainly as a result of income (recorded against Corporate Costs) exceeding the budgeted amount by £1.4m, primarily due to investment returns exceeding expectations and reduced borrowing costs.

The capital programme (initially approved on 29 January 2025, before being subsequently revised) for the year was £15.4m, of which £11.1m was spent during the financial year. Of the remaining £4.3m, £0.5m represented an underspend, and £3.8m is slippage to be carried forward into the 2026/27 financial year. The capital expenditure financial health target is that outcome should not vary from the capital programme by more than 20%. As the slippage is above this (at 25%), we have raised a recommendation that management should strengthen the planning, monitoring and delivery of the capital programme to reduce the level of capital slippage.

As at 31 March 2026, the PCC, who holds reserves on behalf of the Cheshire Police Group, maintained a healthy level of reserves. The General Fund balance, including earmarked reserves, stood at £16.6m, representing 6.4% of gross expenditure.

Financial planning and monitoring

As in previous years, the PCC undertook stakeholder engagement as part of the budget-setting process and the development of the Medium-Term Financial Strategy (MTFS). This included a public survey, conducted between 6 and 20 January 2025, which sought residents' views on the level of financial contribution they would be willing to make towards policing in the forthcoming financial year. Results of the survey (which was responded to by 1,703 people) are available on the PCC's website. The MTFS for the period 2025-2031 was presented to the Joint Audit Advisory Committee (JAAC) on 26 February 2025 (having been to Joint Management (JMB) board on 29 January 2025). The MTFS covers financial assumptions, challenges, opportunities, and other relevant details. The Chief Constable uses Priority-Based Budgeting (PBB) as a method for planning and allocating resources and funding. This process, which is supported by briefings made to budget holders, aims to link the organisation's overall strategy to the budget, and assesses the relative benefits of proposed expenditure to ensure resources are directed as efficiently and effectively as possible.

In assessing the appropriate level of reserves to hold, the PCC takes into account the potential risks that may affect the successful delivery of the budget. Projected reserve levels are detailed within the MTFS. While the 2025-30 MTFS forecasts a drawdown of reserves over the course of the relevant period, resulting in balances reducing to £10.8 million by 31 March 2030, reserves are expected to remain at a sustainable level. In addition, the 2026-3031 MTFS (approved by JMB on 28 January 2026) gives a more optimistic outlook, with reserve levels actually forecast to increase to £14.8m by 31 March 2031.

The Treasury Management Strategy is approved annually by the PCC, with the 2025/26 version being approved at the JMB meeting on 29 January 2025. The main elements are capital and treasury management, including capital expenditure plans, the treasury management position, borrowing and investment strategies, and prudential indicators. Separately,

management maintain a daily cashflow monitoring sheet, which details the current cash position, and also forecast this for 12 months into the future. There is a healthy cash position as at 31 March 2026 of £24.0m, which represents an increase from the £19.0m as at 31 March 2025. Although this is forecast to decrease to £14.4m by 31 March 2027, this still represents a reasonable level and will continue to be monitored.

The MTFS and Treasury Management Strategies incorporate the revenue implications of the capital programme. In addition, a separate Capital Strategy sets out the proposed investment in assets over the next five years. An annual Capital Programme supports the Capital Strategy. This is also approved by JMB, alongside the MTFS. The MTFS and Capital Strategy are produced to work alongside the Estates, Fleet and Digital Strategies, all of which are available on the PCC's website ([Strategies | Cheshire Police & Crime Commissioner](#)). The projected resulting borrowing requirements (as detailed in the 2026/27 Treasury Management Strategy) show an estimated borrowing requirement of £30.0m over the five years included. We raised a recommendation in the prior year that the increased borrowing levels needed to be kept under close monitoring, especially given the forecast decrease in reserves. Although borrowing levels are forecast to increase further, we have considered this recommendation resolved, given the improved reserves forecast (detailed above).

The PCC and Chief Constable regularly monitor and review their financial plans throughout the year to ensure they remain aligned with organisational priorities and emerging financial pressures. The 2025/26 Revenue and Capital Budgets set out the financial strategy for the year, supporting the achievement of strategic objectives and the priorities contained within the Police and Crime Plan. The MTFS states that, as part of the budget-setting process, the Chief Constable must assure both himself and the Commissioner that the requirements of the Strategic Policing Requirement can be delivered within the available financial resources and planning assumptions. The Governance section of this report sets out the arrangements and processes in place for monitoring budget performance. Overall, we are satisfied that the Chief Constable has established appropriate and effective arrangements for financial planning and budget monitoring.

Nevertheless, Cheshire Police continue to face significant financial challenges. This is reflected in the Strategic Risk Register, which indicates potential changes in the police funding formula, which could result in Cheshire Police having insufficient budget to undertake the required activity. The Register also includes the Medium-Term Financial Scenario as a risk, pointing to the increased pay award as adding to the pressure.

Achieving efficiency savings

By way of the MTFS, the Senior Command Team (SCT) receive detail on progress against the main financial savings as well as an update to the relevant financial assumptions. A monitoring tracker is maintained which shows the budgeted savings, the savings achieved, and those forecast for the rest of the year. For 2025/26, this shows a shortfall of £0.2m against budgeted savings of £6.3m (i.e., 3.9%). Achieving a balanced revenue outturn for 2025/26, while also making a contribution to reserves, provides positive evidence that planned efficiency savings were delivered during the year.

There is an Efficiency and Savings Board (created in April 2024) whose aim, as per the Terms of Reference, include 'to support, challenge and facilitate the Constabulary's Departments in the identification and delivery of forecast budget savings targets over the next four years and to identify any additional savings opportunities.' The Terms of Reference also state that the Board is to meet on a bi-monthly basis and submit a quarterly report to the SCT detailing its activities, key findings, and outcomes for consideration.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the PCC's and Chief Constable's financial sustainability arrangements. We have one recommendation for an area of improvement – please see Section 8 for more information.

6. Governance

We considered how the PCC and the Chief Constable ensure that they make informed decisions and properly manage their risks, including how they:

- monitor and assess risk and how they gain assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- approach and carry out their annual budget setting process;
- ensure effective processes and systems are in place to ensure budgetary control: to communicate relevant, accurate and timely management information (including non-financial information where appropriate); support their statutory financial reporting requirements; and ensure corrective action is taken where needed, including in relation to significant partnerships;
- ensure they make properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- monitor and ensure appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests), and, for example, where they procure or commission services.

Risk management

Risk management processes remain unchanged from the previous year. The PCC and Chief Constable have established robust risk management arrangements, with risks subject to regular review and monitoring. A Risk Management Policy is in place, most recently updated in April 2025, which sets out the organisation's approach to risk management, including defined roles and responsibilities. The policy also confirms that the risk management function is overseen by the Planning & Performance Unit.

The Strategic Risk Register is reviewed at least quarterly by both the SCT and the JMB. It is also presented to the JAAC, with meeting minutes demonstrating active discussion and scrutiny of relevant risk issues. The JAAC's Terms of Reference include responsibilities to "monitor the effective development and operation of risk management in the OPCC and force" and to "monitor progress in addressing risk-related issues reported to the committee." Evidence from the committee minutes confirms that these responsibilities are being actively discharged.

The Strategic Risk Register is comprehensive and well structured, incorporating key elements such as risk scoring, mitigating controls, current risk assessments, and detailed action plans. Each risk is assigned a designated risk owner and action owner, together with a review date, and is clearly aligned to the organisation's strategic objectives. The register also includes a summary of the direction of travel for each risk, enabling changes in risk exposure and management effectiveness to be tracked over time.

The MTFS also includes a section on 'Horizon Scanning'. This notes various factors which are not necessarily included within the MTFS, but are likely to have an impact within its period. These include potential changes to Government funding and the removal of the PCC role (further detailed within Section 7 of our report).

One of the other areas covered in the Horizon Scanning section is the ending of the Private Finance Initiative (PFI) contract in October 2033. This relates to the Chief Constable's headquarters, which was procured through a PFI (an arrangement involving private sector funding for the design, construction, maintenance, and operation of public infrastructure). The NAO produced a report in 2020 on 'Managing PFI assets and services as contracts end'. This noted that the Infrastructure and Projects Authority (a body which provides a support function to departments and authorities as the government's centre of expertise for infrastructure and major projects) recommends preparations start seven years in advance of a PFI contract ending. This will be 31 October 2026 for Cheshire Police, as the PFI contract is due to expire in October 2033. A PFI Board has been created to oversee preparations for this change, with the aims of managing the current project, preparing for its expiry, and delivery future services. There is a draft plan (split into five phases), which started in 2024 and goes up to and beyond the transition. Given the amount of time remaining until the expiry, and the processes that Cheshire Police already have in place, our view is that there is a good level of preparation in place. We will continue to review this in our future work.

Internal control

Appropriate internal control arrangements remain in place across the organisation. The JAAC acts as an advisory committee whose main objective is to provide assurance to the PCC and Chief Constable (as those charged with governance), and reports to them on a quarterly basis. In addition, it publishes an annual report on the work of the committee, in order to ensure accountability.

The Internal Audit function continues to be provided by MIAA, consistent with the previous year. Oversight of Internal Audit forms a key part of the JAAC's responsibilities. The JAAC's Terms of Reference set out its core internal audit functions, which include reviewing and approving the risk-based internal audit plan, considering the findings and recommendations arising from individual internal audit reports, and scrutinising the Head of Internal Audit's Annual Report and opinion. These arrangements provide an effective framework for independent assurance over the adequacy and effectiveness of the organisation's governance, risk management, and internal control processes.

A draft of the 2025/26 Internal Audit Plan was presented at the JAAC meeting in February 2025, with the final version being produced in the July meeting. This detailed the areas to be reviewed in 2025/26, as well as a three-year strategic plan. MIAA representatives regularly attend JAAC meeting, with meeting minutes evidencing the provision of regular updates and progress reports on internal audit activity. The Internal Audit Annual Report and Head of Internal Audit Opinion for 2025/26 were presented to the JAAC in July 2026. The Head of Internal Audit issued an overall opinion of 'Substantial Assurance' for 2025/26, consistent with the opinion provided in the previous year. This opinion indicates that Cheshire Police has 'a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.' 16 recommendations were made (compared to 19 in the previous year), of which none were critical or high-risk. All prior year recommendations have been addressed, and there are no overdue recommendations.

There were no changes to the Anti-Fraud Procedure in the year (it was subsequently updated in June 2026). A Whistleblowing Policy is in place, most recently reviewed in June 2024, which provides guidance to police officers and staff on the reporting of concerns. The policy outlines what constitutes a qualifying disclosure and sets out the appropriate channels through which such concerns should be raised.

Budget setting and budgetary control

As has been the case previously, the annual budget-setting process demonstrates alignment with the principles of PBB. Moreover, in preparing the budget, management benchmark financial assumptions against wider economic indicators. Data is used from the Office for National Statistics for inflation, pay award expectations from national policing bodies are reviewed, as are Home Office funding updates, and local government financial trends. Budget monitoring and financial planning are ongoing throughout the year, with regular review and challenge processes providing evidence of a proactive approach to financial management.

As part of the 2026/27 budget control process, a presentation was made to budget holders in July 2026, which included detail on the assumptions used (e.g., pay inflation of 3.0% and general inflation of 3.0%) and savings targets for 2026/27.

The budget is presented for approval at the JMB, before being presented to the Police and Crime Panel, who approve the precept. The Budget and Council Tax Precept 2026/27 report was presented to the JMB on 28 January 2026. The report links through the main objectives from the Police and Crime Plan (listen to the public, modernise & reduce crime) and considers factors such as inflation, legal & unavoidable commitments, operation demands and pressures, savings and risks and sensitivity analysis.

Cheshire Police use the APEX system to monitor variances to budget. This system shows a monthly summary on a budget holder basis. The system dashboard shows budget to actuals for the year-to-date (split between pay and non-pay) and includes a section for comments on any variances. This is then fed into the monthly Budget Monitoring reports presented to SCT, and the quarterly Financial Position Report reported to the JMB. These reports also include detail on capital expenditure, showing the overall over/underspend, and giving a detailed breakdown of significant variances on a project-level basis.

Decision making

As highlighted in our prior year report, there is a Scheme of Corporate Governance which is available on the PCC's website ([Scheme of Corporate Governance | Policies | Cheshire Police & Crime Commissioner](#)). This sets out the governance framework for the PCC and Chief Constable and includes a section on the Scheme of Consent/Delegation, which clearly defines key roles and responsibilities and outlines accountability for various functions, including the budget-setting process.

There is a clear organisational structure in place, with organisational charts for both the PCC and the Chief Constable that clearly set out reporting lines and demonstrate how responsibilities flow throughout each organisation. The PCC and Chief Constable each continue to be supported by their own Chief Finance Officer, reflecting common practice across police bodies and helping to ensure that financial responsibilities are discharged effectively and with appropriate independence. The organisational charts clearly illustrate the reporting arrangements between the Chief Finance Officers and the PCC and Chief Constable respectively.

Our review indicates that decision-makers are provided with relevant, accurate, and timely information, enabling effective scrutiny, oversight, and challenge. The Annual Governance Statement (AGS), prepared on behalf of the PCC and Chief Constable, sets out how they discharge their responsibilities for maintaining a sound system of internal control. This system is designed to support the achievement of strategic priorities, objectives, and operational outcomes, and the AGS explains its purpose, operation, and effectiveness.

Ensuring appropriate standards

The internal audit reports provided by MIAA offer assurance over financial processes. The level of assurance has been detailed as 'High' for 2025/26 (which is consistent with previous years), stating that there is 'a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.' The Accounts Payable has been given an Amber 'RAG' Rating as some purchase orders did not have an associated purchase order (PO), in contradiction to the Scheme of Delegation – Management have stated that this relates to specific types of payments which do not require POs, and the Scheme of Delegation wording will be amended accordingly.

The Code of Corporate Governance is available on the website (under the Scheme of Corporate Governance referenced above). In addition, Cheshire Constabulary has a performance framework called 'Raising the Bar' which details what is expected of officers and how they can achieve it. There is also an 'Ethical Framework and Code of Conduct for Staff', which applies to staff, contractors and volunteers of the Office of the Police & Crime Commissioner.

We have also reviewed the Gifts, Gratuities and Hospitality Policy and associated logs, which confirm that gifts are being appropriately managed in line with policy requirements. Additionally, the register of interests is current and publicly accessible via the website ([Interests, Gifts and Hospitality - Cheshire Police & Crime Commissioner](#)).

Based on the work carried out, we are satisfied that there are no significant weaknesses in the PCC's and Chief Constable's governance arrangements, and no improvement recommendations have been made.

7. Improving economy, efficiency and effectiveness

We considered how the PCC and the Chief Constable use information about their costs and performance to improve the way they manage and deliver their services, including:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the PCC and the Chief Constable evaluate the services they provide to assess performance and identify areas for improvement;
- how the PCC and the Chief Constable ensure they deliver their roles within significant partnerships and engage with stakeholders they have identified, in order to assess whether they are meeting their objectives; and
- where the PCC and the Chief Constable commission or procure services, how they assess whether they are realising the expected benefits.

Assessing performance and evaluating service delivery

The Chief Constable's performance and service delivery are assessed through the Scrutiny Board, which serves as a key mechanism for the PCC to hold the Chief Constable accountable against the objectives set out in the Police and Crime Plan and broader operational delivery. The Scrutiny Board holds public meetings at least twice a year (five were held in public within 2025/26), with additional private sessions taking place.

The Terms of Reference (last updated in July 2022) for the Scrutiny Board include the following as being the Scrutiny Board's responsibilities:

1. Enable the Commissioner to hold the Chief Constable to account.
2. Consider performance and service delivery against the Police and Crime Plan.
3. Report strategic issues to the Commissioner and the Chief Constable.
4. Following scrutiny enable the Commissioner and the Chief Constable as appropriate, to provide strategic direction to those present.
5. To consider wider performance delivery matters that relate to the efficiency and effectiveness of the Constabulary

In addition to these arrangements, a Scrutiny and Oversight Handbook (2024-2028) is in place, which sets out the framework and processes through which the PCC holds the Chief Constable of Cheshire Constabulary to account, providing transparency over the scrutiny and oversight arrangements in operation.

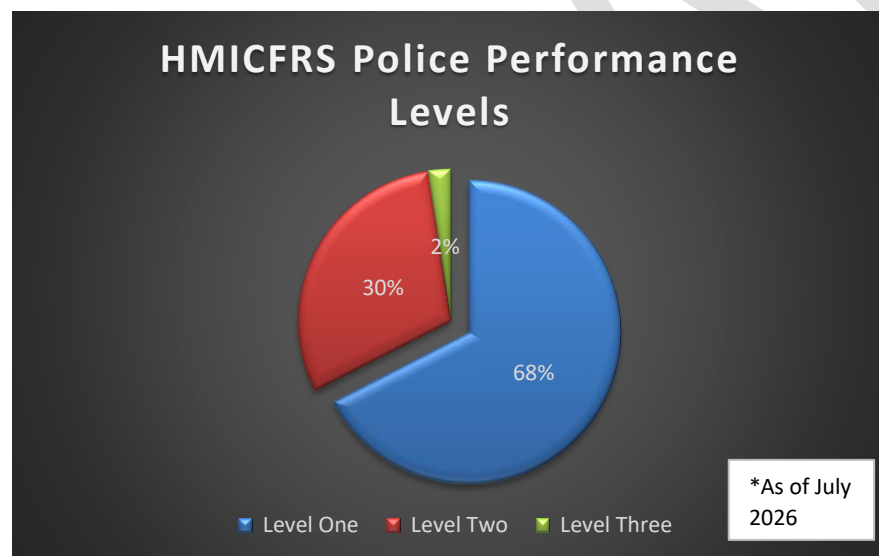
We have reviewed the reports discussed at the Scrutiny Board meetings held within 2025/26 (which are available on the PCC's website at [Scrutiny board | What we do | Cheshire Police and Crime Commissioner](#)). As noted above, one of the Scrutiny Board's responsibilities is to consider performance and service delivery against the Police and Crime Plan. This can be seen at regular meetings, with a variety of graphs showing the monthly performance against in a number of areas under pillars one (Listen to the public) and three (Reduce crime) of the Police and Crime Plan. This includes the time taken to answer 999 calls, number of complaints, the total recorded crime and offences brought to justice. For some of these, there is narrative comparing the performance to other forces.

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) inspect, monitor and report on the efficiency and effectiveness of the police. They currently have assessments over ten different areas, with Cheshire Constabulary scoring 'Outstanding' in two, 'Good' in four, 'Adequate' in three, and 'Requires Improvement' in one (as per the diagram below). For the area requiring improvement, Cheshire Police have put in place a structured improvement plan, and believes the issues identified have been addressed. There is a PEEL inspection underway, which commenced in March 2026, with reports due in March 2027. However, the findings on 'Tackling serious and organised crime' and 'Tackling workforce corruption' are separate to this and no timetable for inspection of these areas has been confirmed.

Outstanding	Good	Adequate	Requires improvement	Inadequate
Protecting vulnerable people	Police powers and treating the public fairly and respectfully	Responding to the public	Tackling workforce corruption	
Managing offenders and suspects	Preventing and deterring crime and antisocial behaviour, and reducing vulnerability	Investigating crime		
	Building, supporting and protecting the workforce	Tackling serious and organised crime		
	Leadership and force management			

The organisation demonstrates a proactive approach to responding to HMICFRS recommendations. Progress against Areas for Improvement and national recommendations is regularly monitored through the HMICFRS Strategic Oversight Meeting, ensuring that actions are tracked and reviewed on an ongoing basis. The PCC and Chief Constable also oversee and report on HMICFRS Value for Money (VfM) Profiles, which are reviewed quarterly by the JAAC. Service-level assessments are undertaken through the PBB process, with supporting VfM reports presented to JAAC to inform scrutiny and oversight.

HMICFRS introduced new monitoring arrangements (called the Policing Performance System) in April 2026. Forces were assigned to one of four performance categories, with each category attracting a corresponding level of support and intervention. Cheshire Police were assigned to Level One, which is the default position and contains 68% of the 43 forces as shown in the chart below. Forces are assigned to this category where HMICFRS 'may have minor, mitigated concerns about a force's performance, but it is making progress and continuous improvements.'



Partnership working

There are numerous regional collaborations across the North-West that Cheshire Police participate in, such as the North-West Regional Organised Crime Unit, the North-West Police Underwater Search and Marine Unit and the North-West Armed Policing Collaboration. One of the Assistant Chief Constable chairs a Collaborations Board (which reports to the JMB), which reviews the register of collaborations and assesses performances of the collaborations.

Additionally, the PCC engages with the Association of Police and Crime Commissioners (APCC), which provides a national forum for collaboration, knowledge sharing, and the exchange of good practice. At a regional level, the PCC also participates in the North-West Joint Oversight Committee for Collaboration (NWJOC), alongside the PCCs and Chief Constables of

Cheshire, Cumbria, Greater Manchester, Lancashire, Merseyside, and North Wales, to support and oversee collaborative policing initiatives across the region.

Commissioning and procuring services

Procurement remains governed by the Standing Orders for Contracts, as set out within the Financial Regulations in the Code of Corporate Governance. The Standing Orders are designed to secure best value for money and maintain standards of integrity and transparency. A new Procurement Strategy has been introduced for 2025–2028, which incorporates the Ethical Procurement Policy, the Supplier Code of Ethics and a Social Value Policy, providing a framework to support ethical, transparent, and compliant procurement activity. The Procurement Policy also details what Key Performance Indicators (KPIs) will be used, which include:

- Total value of procurement savings.
- Exemptions granted.
- Breaches recorded.
- Ensuring full and accurate records on the e-procurement database with appropriate publication settings.

Progress against these is monitored via a dashboard and reported at meetings of a Strategic Procurement Group.

Tendering (as per the Financial Regulations) must be conducted through the e-procurement (Bluelight) system (unless prior approval is given by the Deputy Head of Legal Services), and a register of contracts is available online ([Sell2](#)). Contract performance continues to be monitored through formal quarterly contract review meetings and operational performance meetings.

During the year, the Alliance Dog Unit was disaggregated from the Collaboration Agreement between Cheshire Police and North Wales Police, being brought back fully under Cheshire Constabulary control. This represented a significant transfer within the budget (£1.4m) which was approved by JMB. A Dogs De-Collaboration Governance Group was set up to 'Ensure that the de-collaboration is completed effectively, efficiently and lawfully', and a Dogs De-Collaboration Action Tracker was maintained. The financial implications and expected benefits of the change were therefore well reviewed.

As noted in Section 6, the PFI contract is expiring in 2033. Further detail is included in that section.

Local Government Reorganisation

The body continues to monitor developments in local governance. Local Authority Devolution (which includes the formation of the Cheshire and Warrington Combined Authority, and also the abolition of the role of PCC) feature as risks within the Strategic Risk Register. The Cheshire and Warrington Combined Authority, as part of the government's Devolution Priority Programme, was established in February 2026, with mayoral elections to take place in May 2027. This Combined Authority covers Cheshire East, Cheshire West and Chester, and Warrington. If the Combined Authority's boundaries and Police Authority areas were aligned, responsibility for certain Police Authority functions could transfer to the elected Mayor. However, Cheshire Police's service area also includes Halton, which falls within the Liverpool City Region Combined Authority, meaning the boundaries do not fully match and introducing potential governance uncertainty, along with a possible financial impact.

In November 2025, the government announced that the role of the PCC would be abolished, with the role being absorbed by regional mayors where possible (and by elected council leaders where not). This is due to happen in May 2028.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the PCC's and Chief Constable's arrangements for improving economy, efficiency and effectiveness, and no improvement recommendations have been made.

8. Recommendations

KEY:



Red - Recommendations that refer to issues that have resulted in a significant weakness in the PCC's and/or the Chief Constable's arrangements.



Amber - Recommendations that should improve the arrangements in place at the PCC and/or the Chief Constable but are not as a result of identifying a significant weakness.

Current Year Issues

Financial Sustainability – Capital Slippage	
Amber 	
The capital expenditure financial health target is that outturn should not vary from the capital programme by more than 20%. Of the £15.4m capital programme total, £11.1m was spent during the financial year. Of the remaining £4.3m, £0.5m represented an underspend, and £3.8m is slippage to be carried forward into the 2027/28 financial year. This slippage represents 25% of the total programme and so exceeds the target.	<u>Recommendation</u> Management should strengthen the planning, monitoring and delivery of the capital programme to reduce the level of capital slippage. <u>Management comment</u>

Prior Year Issues – Resolved

Financial Sustainability – Borrowing levels	
Prior Year: 	Current Year: Resolved
<u>2024/25 Issue</u> Over the five years of the Treasury Management Strategy, there is an estimated borrowing requirement of £21.8m. In addition, cash levels and reserves are forecast to decrease.	<u>2025/26 Update</u> Although borrowing is still forecast to increase as per the MTFS, reserve levels are also forecast to improve. We have therefore concluded that this recommendation is resolved.



© Bishop Fleming. All rights reserved.

Bishop Fleming is a trading name of Bishop Fleming LLP, a limited liability partnership registered in England and Wales No. OC391282, and Bishop Fleming Audit Limited, a limited company registered in England and Wales No. 07869428. Registered offices: Bishop Fleming, Brook House, Winslade Park, Manor Drive, Clyst St Mary, Exeter, EX5 1GD. A list of members' names for the LLP is available at the above address.



Overview of topics to be covered during the period September 2026 to July 2027

Part 1 Items	Sep-26	Nov-26	Feb-27	Jul-27
Minutes of Joint Audit Advisory Committee	✓	✓	✓	✓
Matters Arising from Previous JAAC Meetings	✓	✓	✓	✓
Briefing from Police and Crime Commissioner & Chief Constable	✓	✓	✓	✓
JAAC Annual Report and Effectiveness Review			✓	
Single Point of contact roles			✓	
External Audit Plan				✓
External Audit Completion Report and Letter of Representation		✓		
External Audit Auditor's Annual Report (inc. VFM)	Draft	Final		
Internal Audit Progress Reports	✓	✓	✓	✓
Head of Internal Audit Opinion				✓
Internal Audit Final Reports		✓	✓	✓
Internal Audit Charter	✓			✓
Internal Audit Terms of Reference (Tor)	✓	✓	✓	✓
Internal Audit Plan				✓
NFI Data Matching			Draft	Final
Statement of Accounts and AGS (inc. Counter Fraud)		Final		Draft
Budget and Medium Term Financial Strategy			✓	
Mid-Year Medium Term Financial Strategy Update		✓		
Value for Money profiles		✓		
Service Assurance Plan	✓	✓	✓	✓
Part 2 Items	Sep-26	Nov-26	Feb-27	Jul-26
Minutes of Joint Audit Advisory Committee	✓	✓	✓	✓
Matters Arising from Previous JAAC Meetings	✓	✓	✓	✓
Strategic Risk Register	✓	✓	✓	✓
Annual Risk Report				✓
Internal Audit ToR/Reports		✓	✓	✓

Internal Audit Charter

Office of the Police and Crime Commissioner for Cheshire /
Cheshire Constabulary

September 2026

Contents

- 1 Introduction & Background
- 2 Purpose, Mandate and Responsibility
- 3 Independence and Objectivity
- 4 Proficiency and Due Professional Care
- 5 Quality Assurance and Improvement Programme
- 6 Managing the Internal Audit Activity
- 7 Nature of Work
- 8 Engagement Planning
- 9 Performing the Engagement
- 10 Communicating Results
- 11 Monitoring Progress
- 12 Communicating the Acceptance of Risks
- 13 Definitions

1 Introduction

The Internal Audit Charter is mandated through Global Internal Audit Standards (UK public sector)¹ and is a formal document that defines the internal audit activity's purpose, mandate and responsibility. The internal audit charter establishes the internal audit activity's position within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

This Charter complies with the Global Internal Audit Standards (UK public sector), CIPFA's *Code of Practice for the Governance of Internal Audit in UK Local Government* and MIAA confirms ongoing compliance with these standards and code.

2 Purpose, Mandate and Responsibility

Internal auditing is “an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes²”.

The Accounts and Audit Regulation 2015 sets out the mandate for internal audit in relevant authorities in England:

‘Internal Audit

5.(1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and

governance processes, taking into account public sector internal auditing standards or guidance.

(2) Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit –

a) make available such documents and records; and

b) supply such information and explanations;

as are considered necessary by those conducting the internal audit.

(3) In this regulation “documents and records” includes information recorded in an electronic source.’

The Financial Management Code of Practice (Home Officer 2018) states:

‘The police and crime commissioner (PCC) and the chief constable should establish an independent audit committee. It is recommended that this be a combined body which will consider the internal and external audit reports of both the PCC and the chief constable’

The provision of assurance services is the primary role for internal audit in the public sector. This role requires the internal auditor to provide an independent opinion based on an objective assessment of the framework of governance, risk management and control. The main purpose of internal audit activity within the public sector is therefore to provide the Accountable or Accounting Officer with an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The Director of Internal Audit's opinions is a key element of the framework of assurance that the Accountable or Accounting Officer needs to inform the completion of the Annual Governance Statement (AGS).

¹ This consists of the Global Internal Audit Standards (GIAS) of the IIA and the Application Note: Global Internal Audit Standards in the UK public sector

² The Definition of Internal Auditing, The Institute of Internal Auditors, January 2024

Internal audit also provides an independent and objective consultancy service which is advisory in nature, and generally performed at the specific request of the organisation. Such consultancy work is separate from but contributes to the opinion which internal audit provides on risk management, control and governance. When performing consulting services, the internal auditor will maintain objectivity and not take on management responsibility.

The above functions drive MIAA's Mission 'To drive value and improve outcomes through excellence and professionalism'.

Assurance reviews will provide individual audit opinions to support the annual Director of Internal Audit Opinion. Formal agreement will be sought for the provision of third party assurances to other bodies in respect of the services provided by the organisation.

In accordance with the organisation's Financial Regulations, Internal Auditors will (without necessarily giving prior notice) have access to all records (including those of a confidential nature) and employees of the organisation.

3 Independence and Objectivity

The internal audit activity must be independent, and internal auditors must be objective in performing their work. To achieve the degree of independence necessary to effectively carry out the responsibilities of the internal audit activity, the Director of Internal Audit will have direct and unrestricted access to senior management and the Audit Committee Chair.

The Director of Internal Audit will confirm to the Audit Committee, at least annually, the organisational independence of the internal audit activity.

The Director of Internal Audit will report functionally to the Audit Committee and establish effective communication with, and have free and unfettered access to, the Chief Finance Officer (Treasurer/Section 151

Officer) and the Chair of the Audit Committee. This will include communicating and interacting directly with the Audit Committee.

Internal audit activity will be free from interference in determining the scope of internal auditing, performing work and communicating results. Internal auditors will have an impartial, unbiased attitude and avoid any conflict of interest. Conflicts of interest may arise where an auditor provides services other than internal audit to the organisation. Your MIAA Internal Audit Team does not currently provide other services to the organisation. If this changes steps will be taken to avoid or manage transparently and openly such conflicts of interest, so that there is no real or perceived threat or impairment to independence in performing the audit role. These steps will be documented in the charter where required.

All internal auditors will complete an annual declaration of interest identifying possible conflicts of interest and the actions taken to mitigate them. This process, and its outcomes, will be communicated to the Committee annually through the Director of Internal Audit Opinion and Annual Report.

MIAA will also periodically review the specific audit manager assigned to the organisation to ensure that both parties are satisfied that relationships remain independent and objective.

If independence or objectivity is impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties. The nature of the disclosure will depend upon the impairment.

4 Proficiency and Due Professional Care

Engagements will be performed with proficiency and due professional care. Internal auditors will possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. The internal audit activity collectively will possess or obtain the knowledge, skills and other competencies needed to perform its responsibilities.

The Director of Internal Audit is a Chartered Internal Audit professional and is responsible for ensuring access to the full range of knowledge, skills, qualifications and experience to meet the requirements of the internal audit standards. MIAA internal auditors will ensure Continuing Professional Development and compliance with professional standards.

Internal auditors will apply the care and skill expected of a reasonably prudent and competent internal auditor. Due professional care does not imply infallibility.

5 Quality Assurance and Improvement Programme

The Director of Audit will develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity. The quality assurance and improvement programme will include both internal and external assessments.

Internal assessment will include;

- Ongoing monitoring of the performance of the internal audit activity; and
- Periodic self-assessments or assessment by other persons within the organisation with sufficient knowledge of internal audit practices.

External assessments will also be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organisation. The results of external quality reviews and any consequent improvement plans will to be reported to the Chief Finance Officer and Audit Committee.

6 Managing the Internal Audit Activity

The Director of Internal Audit will develop and maintain an Internal Audit Strategy designed to meet the main purpose of the internal audit activity

and its service provision needs. This strategy will advocate a systematic and prioritised review, outlining the resources and skills required to meet the assurance needs of the Accountable/Accounting Officer and Audit Committee. The strategy will take into account the relative risk maturity of the organisation, taking due regard of the assurance framework.

The Director of Internal Audit will establish risk based plans to determine the priorities of the internal audit activity consistent with the organisation's goals.

The Director of Internal Audit will include in the internal audit strategy the approach to using other sources of internal and external assurance. Periodic plans will include any work associated with placing reliance upon such work.

The Director of Internal Audit will agree the strategy and periodic plans with the Accountable/Accounting Officer and Audit Committee.

The Director of Internal Audit will work with senior management and client staff who will support MIAA in the delivery of the audit plan.

Where the Director of Internal Audit believes that the level of agreed resources will prevent the Accountable/Accounting Officer being provided with an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control, the consequences will be brought to the attention of Audit Committee.

The Director of Internal Audit will agree arrangements for interim reporting to the Accountable/Accounting Officer and Audit Committee in the course of the year and produce an annual report that incorporates his opinion.

The Director of Internal Audit will provide to the Accountable/Accounting Officer an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control, timed to support the Annual Governance Statement.

7 Nature of Work

The internal audit activity will evaluate and contribute to the improvement of governance, risk management and control processes (including value for money), using a systematic and disciplined approach.

The internal audit activity will also evaluate the potential for the occurrence of fraud and consider how the organisation manages fraud risk. CIPFA has issued a *Code of Practice on Managing the Risk of Fraud and Corruption*. While compliance with the code is voluntary, CIPFA strongly recommends that it is used as the basis for assessment of how an organisation manages its fraud risk. The Director of Internal Audit should be notified of all suspected or detected fraud, corruption or impropriety in order to inform the annual opinion and risk based plans.

The Director of Internal Audit will also liaise with the organisation's external auditors and other review bodies to facilitate the effective co-ordination of audit resources and assurances.

8 Engagement Planning

The Director of Internal Audit will establish a risk based Internal Audit Plan in conjunction with the client and with the agreement of the Audit Committee. The plan will set out the priorities for internal audit activity, consistent with the organisation's goals and objectives.

Internal auditors will develop and document a terms of reference for each engagement, including the engagement's objectives, scope, timing and resource allocations, based on an evaluation of the nature and complexity of each engagement, time constraints and available resources. A work plan will be developed and documented that achieves the engagement objectives.

Internal audit will meet regularly with the external auditor to consult on audit plans and discuss matters of mutual interest.

9 Performing the Engagement

Internal audit will identify, analyse, evaluate and document sufficient information to achieve the engagement's objectives. Internal auditors will base conclusions and engagement results on appropriate analyses and evaluations. Internal auditors will document relevant information to support the conclusions and engagement results.

Engagements will be properly supervised to ensure objectives are achieved, quality is assured and staff are developed.

10 Communicating Results

Internal auditors will communicate the engagement results with appropriate parties, including the engagement's objectives and scope, as well as applicable conclusions, recommendations and action plans.

Working with the organisation, the Director of Internal Audit will ensure that communications are accurate, objective, clear, concise, constructive, complete and timely.

The Director of internal Audit will deliver an annual internal audit opinion and report that can be used by the organisation to inform its Annual Governance Statement.

The annual internal audit opinion will conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

The annual report will incorporate;

- The opinion;
- A summary of the work that supports the opinion; and
- A statement on conformance with the Global Internal Audit Standards (UK Public Sector), CIPFA's *Code of Practice for the*

Governance of Internal Audit in UK Local Government and the results of the quality assurance and improvement programme.

11 Monitoring Progress

The Director of Internal Audit will establish and maintain a follow-up process to monitor that management actions have been effectively implemented or that senior management has accepted the risk of not taking action. This will be operated to support the organisation in ensuring the implementation of actions, and reporting progress to the Audit Committee.

12 Communicating the Acceptance of Risks

When the Director of Internal Audit believes that senior management has accepted a level of residual risk that may be unacceptable to the organisation, the Director of Internal Audit will discuss the matter with senior management. If the decision regarding residual risk is not resolved, the Director of Internal Audit will report the matter to the Audit Committee for resolution.

Code of Ethics

MIAA will operate within the definition of internal auditing and the requirements of the Global Internal Audit Standards (UK Public Sector). This includes compliance with the Seven Principles of Public Life.

13 Definitions

Board	The Joint Management Board with overall responsibility for governance.
Accountable Officer	Officer responsible and accountable for funds entrusted to the organisation.

Audit Committee	The committee with overall responsibility for advising those charged with governance on the establishment of an effective system of governance.
Director of Internal Audit	Acts as the Chief Audit Executive as the independent corporate executive with overall responsibility for internal audit.
Senior Management	The overall lead director agreed by the organisation for each audit engagement.

Anne-Marie Harrop

Regional Assurance Director

Tel: 07920150313

Email: Anne-marie.Harrop@miaa.nhs.uk

Internal Audit Progress Report

Joint Audit Advisory Committee

(September 2026)

Office of the Police and Crime Commissioner for Cheshire /
Cheshire Constabulary

Contents

1 Introduction

2 Key Messages for Joint Audit Advisory Committee Attention

Appendix A: Contract Performance

Appendix B: Performance Indicators

Appendix C: Assurance Definitions and Risk Classifications

Global Internal Audit Standards (UK public sector)

Our work was completed in accordance with Global Internal Audit Standards (UK public sector).

1 Introduction

This report provides an update to the Audit Committee in respect of the progress made against the Internal Audit Plan for 2025/26. It brings to your attention matters relevant to your responsibilities as members of the Joint Audit Advisory Committee (JAAC).

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Global Internal Audit Standards (UK public sector). This progress report covers the period July 2026 – 18th Sept 2026.

2 Key Messages for Joint Audit Advisory Committee Attention

Since the last meeting we have focused on the following areas:

2026/27 Audit Reviews

The following reviews are in progress:

- Complaints (Fieldwork)
- NFI (Privacy notices issued and preparations underway)
- Estates (Planning)
- Key Financial Transactional Processing Controls – Deep Dive Budgetary Control (Planning)

Follow Up

Follow up work is ongoing and a summary report will be brought to the November 2026 meeting.

Change to the Audit Plan

The Chief Constable has requested an audit of Estates, and we have therefore deferred the Critical Applications review to 27/28 to accommodate this.

Added Value

Events

- [Developing Tomorrow's Leaders \(18th September 2026\)](#): This session will explore the importance of effective leadership succession in today's evolving organisational landscape, highlighting what good practice looks like in action.
- [Improving Recruitment and Retention in the public sector \(8th October 2026\)](#): This session will define what good employee experience is and what it looks like. Attention will be paid to how we can ensure a positive employee experience throughout the whole employee lifecycle along with highlighting how this can improve recruitment, retention, and engagement along with other organisational measures.

Appendix A: Contract Performance

The Global Internal Audit Standards (UK public sector) state that 'In the UK public sector, a chief audit executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control.'

Below confirms the progress for delivery of your Head of Internal Audit Opinion for 26/27:

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Joint Audit Advisory Committee Reporting
Core/ Mandated Assurances				
Key Financial Transactional Processing Controls – Deep Dive Budgetary Control		Scheduled for Q3		Feb 2027
National Fraud Initiative - Prep	N/A	In progress		Feb 2027
Risk Management		Scheduled for Q4		July 2027
Risk Based Audits				
Community Commissioner Funding	✓	Final Report	Substantial	July 2026
Estates		Scheduled for Q3		Feb 2027
Complaints	✓	Fieldwork		Nov 2026
Protecting Vulnerable People		Scheduled for Q4		July 2027
Follow Up				

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Joint Audit Advisory Committee Reporting
Q1 / Q2	N/A	Complete	N/A	July 2026
Q3	N/A			November 2026
Q4	N/A			February 2027

If due to circumstances beyond our control we are unable to achieve sufficient depth or coverage, we may need to caveat opinions and explain the impact of this and what will be done to retrieve the position in future.

Appendix B: Performance Indicators

The primary measure of your internal auditor's performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

Element	Reporting Regularity	Status	Summary
Delivery of the Head of Internal Audit Opinion (Progress against Plan)	Each Joint Audit Advisory Committee	Green	There is ongoing engagement and communications regarding delivery of key reviews to support the Head of Internal Audit Opinion.
Issue a Client Satisfaction Questionnaire following completion of every audit.	Every Final report includes a questionnaire for client feedback	Green	
Percentage of recommendations raised which are agreed	Each Joint Audit Advisory Committee	Green	
Percentage of recommendations which are implemented	Follow Up will be reported twice per year	Green	
Qualified Staff	Annual	Green	MIAA have a highly qualified and diverse workforce which includes 75% qualified staff.
Quality	Annual	Green	MIAA operate systems to ISO Quality Standards. MIAA conforms with the Global Internal Audit Standards (UK public sector).

Appendix C: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: - the efficient and effective use of resources - the safeguarding of assets - the preparation of reliable financial and operational information - compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: - has a low impact on the achievement of the key system, function or process objectives; - has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

Anne-Marie Harrop

Regional Assurance Director

Tel: 07920150313

Email: Anne-marie.Harrop@miaa.nhs.uk

Angharad Ellis

Deputy Regional Assurance Director

Tel: 07469378328

Email: Ann.ellis@miaa.nhs.uk

Complaints Review

Terms of Reference 2026/27 (Final)

Police and Crime Commissioner and Chief Constable for
Cheshire

301CPCC_2627_003

1 Introduction and Background

This review will be conducted in accordance with the requirements of the 2026/67 Internal Audit Plan, as approved by the Joint Audit Advisory Committee.

The handling of police complaints is critical to maintaining public confidence, ensuring accountability, and complying with the requirements of the **Police Reform Act 2002**, the **Police (Complaints and Misconduct) Regulations 2020**, and the **Independent Office for Police Conduct (IOPC) Statutory Guidance**.

This audit forms part of the Internal Audit Plan and supports the Assurance Framework by providing assurance over the effectiveness of controls for recording, investigating, resolving, and monitoring complaints. The review will consider performance against relevant targets and management information, as well as the risks associated with non-compliance, delays, inconsistent decision-making, and reputational damage.

2 Audit Objective

The overall objective is to provide assurance that key controls are established and maintained in relation to complaints made to the Constabulary.

3 Audit Scope

The following sub-objectives have been identified:

Sub Objective	Risk
Complaints are recorded, assessed and managed in	Complaints may not be handled in accordance with legislative and

accordance with the Police Reform Act 2002, Police (Complaints and Misconduct) Regulations 2020, and IOPC Statutory Guidance.	regulatory requirements, resulting in non-compliance, legal challenge and reputational damage
Roles, responsibilities and oversight arrangements for complaints handling are clearly defined and operating effectively.	Weak governance and unclear accountability may result in poor performance, inconsistent decision-making and ineffective oversight.
Complaints are investigated, reviewed and concluded in a timely, fair and consistent manner.	Delays or inconsistent handling of complaints may undermine public confidence and result in increased regulatory scrutiny.
Serious complaints meeting referral criteria are identified and referred to the IOPC in accordance with legislative and regulatory requirements.	Matters requiring referral to the IOPC may not be identified or referred appropriately, resulting in non-compliance with statutory requirements, regulatory intervention and reputational damage.
Complete, accurate and auditable records are maintained throughout the complaint's lifecycle.	Decisions and actions may not be adequately evidenced, reducing accountability and transparency.

Appropriate quality assurance and supervisory review processes are in place throughout the complaints process.	Poor quality investigations and inappropriate outcomes may not be identified or corrected.
Effective systems and controls are in place to monitor complaints performance, statutory timescales and case progression.	Performance issues, delays and case backlogs may not be identified or addressed in a timely manner.
Organisational learning arising from complaints is identified, recorded, reported and embedded across the Constabulary.	Opportunities to improve services and prevent recurring issues may be missed.
Appropriate governance and reporting arrangements are in place to provide senior officers with oversight of complaints, emerging themes and performance.	Senior Officers may not receive sufficient information to support effective decision-making and risk management.

The limitations to scope are as follows:

- The review will focus upon complaints between July 2025 – July 2026.
- The scope of this review will focus on the objectives detailed in the appendix above and is limited to the controls in operation at the organisation.
- IOPC - complaints

4 Audit Approach

Following discussion with management, it has been agreed that the review is to be undertaken both onsite and remotely. We will confirm arrangements for onsite working with you as part of audit planning. Whilst working remotely, we will ensure that regular contact is maintained throughout the audit process to feedback on progress and matters arising.

The audit approach will include:

- Discussions with key members of staff to ascertain the nature of the systems in operation.
- A desktop review of a sample of complaints against the criteria of effectiveness, timeliness and communication.
- A walkthrough of the process from the complaint submission through to the closure of a complaint.
- A walkthrough of the process for complaints referred to the IOPC.
- A walkthrough of the process for complaints against Chief Constable (to OPCC).
- Review and evaluation of policies, procedures, local guidelines to confirm that they are up to date and communicated to the appropriate staff.

Following completion of the audit fieldwork we will meet with operational managers and/or the audit sponsor to discuss the audit findings and proposed recommendations. A draft report will be produced; your responses to these recommendations and a timetable for any actions to be carried out will be agreed and incorporated into the final report, along with the names of staff who will be responsible for their implementation. The final report will be approved by the lead Senior Officer. The conclusions of all final reports are reported to the Joint Audit Advisory Committee.

5 Information Requirements

We have provided below details of documentation we require to undertake the review. Please note that this list is not exhaustive and there may be other documents that we request once we have commenced the fieldwork. Similarly, if you are aware of any other documents that would assist the review which are not listed below, we would be grateful if you could make these available to us:

- Relevant policies and procedures
- Record of Complaints received for 12 months prior to July 2026
- Complaints Annual Report
- Governance and assurance reports

6 Proposed Timescales

Stage	Proposed Date
Fieldwork commences	September 2026
Discussion document to client	September 2026
Responses by client	October 2026
Final report	October 2026

7 Key Contacts and Report Distribution

Name	Title
Daniel Gillett	Inspection and Assurance Manager / HMICFRS Liaison Officer
Mark Roberts	Chief Constable
Mike Evans	Deputy Chief Constable
Alison Ross	Assistant Chief Constable
Bill Dutton	Assistant Chief Constable
Simon Parsonage	Superintendent (Head of PSD)
Duncan Gouck	Detective Chief Inspector
Daniel Price	Police and Crime Commissioner
Gemma Southern	Deputy Police and Crime Commissioner
Clare Hodgson	Chief Finance Officer (OPCC)
Damon Taylor	Chief Executive (OPCC)
Kirsty Nottage	Oversight Liaison (IOPC)

8 Data Protection and Freedom of Information

MIAA takes their responsibility for the security and protection of information acquired and used during the delivery of its work seriously.

MIAA are compliant with the requirements of the NHS Data Security and Protection Toolkit and are Cyber Essentials Plus certified. We have in place a comprehensive Information Security and Privacy Management system based upon ISO 27001 and ISO 27701 and have implemented a range of technical controls to protect data.

In delivering this assignment MIAA will acquire supporting information from you, some of which may be confidential or otherwise sensitive. This information will be used solely for the completion of this assignment and for informing our Head of Internal Audit Opinion.

In this context, MIAA are considered data processor for that information and thus are subject to the requirements of the Data Protection Act and the UK General Data Protection Regulation, where personally identifiable information is concerned, and the Freedom of Information Act, where corporate information is concerned.

MIAA will, therefore, be required to not only comply with the laws and regulations in respect of our control of the data but will also be responsible for any appropriate disclosure under the legislation.

9 Your Acceptance

Please do not hesitate to contact MIAA should you have any comments regarding the Terms of Reference (these will be assumed as agreed if MIAA are not informed otherwise).



Anne-Marie Harrop

Regional Assurance Director

Tel: 07920150313

Email: Anne-Marie.Harrop@miaa.nhs.uk

Olivia Dignall

Principal Auditor

Tel: 07785601902

Email: Olivia.Dignall@miaa.nhs.uk

CHESHIRE CONSTABULARY SERVICE ASSURANCE PLAN 2026/27

*Enabling the constabulary to understand and continuously improve service delivery by
focusing on proactive monitoring and problem identification & resolution.*



Cheshire Constabulary Service Assurance Plan – 2026/27

Key to RAG Assessment:

GREEN: No significant issues identified

AMBER: Significant issues identified but mitigation in place

RED: Significant issues identified, no mitigation in place

GREY: Not applicable / not assessed

External Assurance – 2026/27*

Review / Audit Team	Audit Title and RAG Assessment	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
HMICFRS	PEEL Inspection 2023-25	The HMICFRS PEEL 2023-25 inspection report provides strong independent assurance of Cheshire Constabulary's overall performance. The constabulary was assessed against 8 core questions across a number of operational and organisational disciplines.	Report published 06 February 2025.	Cheshire was assessed as one of the highest-performing forces in England and Wales, achieving Outstanding ratings for both protecting vulnerable people and managing offenders. Four Areas for Improvement were identified; the force has implemented appropriate improvement activity and is confident these will be assessed as complete during the PEEL 2025-27 inspection programme.	HMICFRS Strategic Oversight Meeting
HMICFRS	PEEL Inspection 2025-27	The constabulary is being assessed against 9 core questions across a number of operational and organisational disciplines.	Ongoing	Our inspection commenced in March 2026 and will conclude in March 2027.	HMICFRS Strategic Oversight Meeting

UKAS	Forensics Accreditation	Cheshire Constabulary maintains current UKAS accreditation for its published forensic scope, is subject to ongoing annual surveillance by UKAS, and has established controls for the management and declaration of non-accredited activities. Accreditation is maintained through a four-year assessment cycle comprising annual Surveillance Visits (SU1-SU4) followed by a full reassessment on SU-4.	Ongoing	Our most recent UKAS Assessment took place in July 2026, and was our SU1 visit. The constabulary was successful in maintaining accreditation status, subject to actions being closed and being confirmed by a decision-making panel at UKAS.	Strategic Command Team (SCT) Major Crime QPR
External Auditing Body	External Audit	It is a statutory requirement that our annual accounts are subject to an independent external audit. This audit assures that our annual accounts are accurate, compliant with statutory requirements and accounting standards, and transparent.	Final audit in progress	Draft accounts for 2025-26 have been published 30/06/2026.	JMB / JAAC

*Colleagues are being consulted with for additional entries to be considered for inclusion. The list above is not exhaustive.

PCC Scrutiny – *Holding to Account*

Review / Audit Team	Audit Title and RAG Assessment	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
OPCC	PCC Scrutiny	The Police and Crime Commissioner sets the policing budget and strategic direction through the Police and Crime Plan, providing assurance through strategic governance, performance scrutiny, independent oversight and public accountability mechanisms, including the Joint Management Board and Scrutiny Board.	Ongoing	Full details are available on the PCC website. Police & Crime Plan 2024-28 – https://www.cheshire-pcc.gov.uk/what-the-commissioner-does/police-and-crime-plan Public Scrutiny Handbook: https://www.cheshire-pcc.gov.uk/wp-content/uploads/2026/02/public-scrutiny-handbook.pdf	JMB Scrutiny Board Police and Crime Panel ICV Scheme Papers / minutes available on the PCC for Cheshire website.

Internal Audit Activity – 2026/27

Review / Audit Team	Audit Title and RAG Assessment	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
MIAA	Rollout of Microsoft 365	Evaluation of the deployment and rollout of M365 and its impact on information management and working practices.	Q3 2025-26	Oct 2025: Draft terms of reference received Nov 2025: ToR agreed, fieldwork due to commence December 2025. July 2026: Briefing note to be reported to JAAC.	Joint Audit Advisory Committee
MIAA	Victim Support	To provide as assessment of the effectiveness of the processes in place to support victims of crime	Q4 2025-26	Jan 2026: Draft ToR circulated. Fieldwork planned for February 2026. Mar 2026: Fieldwork completed. June 2026: Final report received	Joint Audit Advisory Committee
MIAA	Community Commissioner Funding	To provide assurance that key controls are established and maintained in relation to community commissioner funding.	Q1 2026-27	May 2026: Approved ToR circulated. July 2026: Final report to be presented to JAAC.	Joint Audit Advisory Committee
MIAA	Complaints	To provide assurance that key controls are established and maintained in relation to complaints made to the constabulary.	Q2 2026-27	Sept 2026: Fieldwork commenced. Report to be presented to JAAC November 2026	Joint Audit Advisory Committee
MIAA	Estates	To provide assurance that service level agreements and performance management arrangements are in place and effective.	Q3 2026-27		
MIAA	Protecting Vulnerable People	To provide assurance over the effectiveness of the force's arrangements for identifying, safeguarding and supporting vulnerable people.	Q4 2026-27		

On-going Regular Monitoring Activity – 2026/27

Review / Audit Team	Audit Title and RAG Assessment	High Level scope	Status / Audit Date	Update	Board / Committee to receive Reports
Force Crime Registrar	Enhanced crime recording and outcome assurance reviews.	Audits to ensure that we comply with the PEEL assessment framework and our enduring AFIs and advisory notes relating to crime data integrity and application of crime outcomes.	Q1	ASB Personal Audit conducted. Daily reviews of N100, non-crime rape incident records, created two days prior to identify missed crimes and over recording of N100 in a timelier manner. Weekly reviews of N100 incidents created two months prior to ensure that where offences are identified during the investigation the records are classified accordingly. Preparation ongoing for an Outcome 18 audit to be conducted in June.	CDI Strategic Oversight RASSO Governance
Force Crime Registrar	Enhanced crime recording and outcome assurance reviews.	Audits to ensure that we comply with the PEEL assessment framework and our enduring AFIs and advisory notes relating to crime data integrity and application of crime outcomes.	Q2	Outcome 18 audit not conducted due to unforeseen circumstances. Daily reviews of N100, non-crime rape incident records, created two days prior to identify missed crimes and over recording of N100 in a timelier manner. Weekly reviews of N100 incidents created two months prior to ensure that where offences are identified during the investigation the records are classified accordingly. Preparation ongoing for a PVP Mailbox audit to be conducted in September.	CDI Strategic Oversight RASSO Governance

Daniel Gillett, Inspection and

pt: 01606 365924

Force Crime Registrar	Enhanced crime recording and outcome assurance reviews.	Audits to ensure that we comply with the PEEL assessment framework and our enduring AFIs and advisory notes relating to crime data integrity and application of crime outcomes.	Q3		
Force Crime Registrar	Enhanced crime recording and outcome assurance reviews.	Audits to ensure that we comply with the PEEL assessment framework and our enduring AFIs and advisory notes relating to crime data integrity and application of crime outcomes.	Q4		
Service Improvement Team (SIT)	Victim Code of Practice	Monthly audits to quality assure our VCOP performance data.	Monthly	August 2026: Significant issues identified but mitigation in place through Op Feasible and the launch of the new victim management app.	Force Performance Day
Information Compliance	PNC & LEDS (Law Enforcement Data Service) Transaction Monitoring (#TE)	National systems, PNC is being phased out with LEDS functionality being added incrementally to individual forces. Ongoing development in 2026.	Quarterly	Ongoing transaction monitoring of user national system usage and compliance.	Any issues identified are reported to Line Manager and PSD if required.

Information Compliance	Police National Database (PND) Auditing and Transaction Monitoring See RFR below.	RFR (see below) has for the purpose of this report been separated from General usage (all other search purpose).	Quarterly	Ongoing transaction monitoring of user national system usage and compliance.	Any issues identified are reported to Line Manager and PSD if required.
Information Compliance	Police National Database RETROSPECTIVE FACIAL RECOGNITION - Auditing and Transaction Monitoring See General usage above.	RFR has been separated from General usage (as discussed in early 2026 IRG). This is due to the high level of interest in RFR, at a national level (HMICFRS, ICO auditing of forces, PND National).	Quarterly	Ongoing transaction monitoring of user national system usage and compliance.	Quarterly return to the PND national auditor.
Information Compliance	Automatic Number Plate Recognition (ANPR) Transaction Monitoring	National Guidelines, compliance with NAS.	Ongoing	Ongoing reviews completed, any issues are raised with the Line Manager or PSD (as deemed appropriate on an individual basis).	Any issues identified are reported to Line Manager and PSD if required.
Information Compliance	Child Abuse Indecent Images (CAID) transaction monitoring.	It is a requirement to audit to ensure compliance and integrity with national policy and codes of connection.	Ongoing	Ongoing reviews completed, any issues are raised with the Line Manager or PSD (as deemed appropriate on an individual basis).	Any issues identified are reported to Line Manager and PSD if required.
Information Compliance	TBC		Q2		

Information Compliance	TBC		Q3		
Information Compliance	TBC		Q4		
Governance Of Collaborations	Quarterly	To review collaborations of which Cheshire Constabulary is a party and check that performance reports have been received and given transparency at the relevant Force/ Regional Meeting.	Bi-annually	Collaboration Board held, and scrutiny applied by ACC Innovations as Chair of the Board. In November 2025, the frequency of the Collaborations Board was increased to quarterly to accommodate a new programme of annual reviews of all active collaborations. Next Board scheduled for December 2026.	Senior Command Team
Taser Downloads	Governance and compliance monitoring	Audit of completion of Taser downloads	Taser's downloaded every 8 weeks (Feb, April, June, Aug, Oct, Dec) Audited quarterly	August 2026: All TASERS were accounted for in April 2026 through a physical audit. Each LPU (TASER Safe Location) is visited every 8 weeks by a TASER trained technician for service. At this time each TASER is accounted for, checked, and in the case of the older X2 devices downloaded. All TASER armouries are now controlled by PAXTON access limiting the access and recording who enters. This is supplemented by CCTV ensuring the unauthorised removal of devices does not happen.	Procedural Justice Meeting Monthly TASER Governance Meeting

Planning, Performance & Risk Management	Policy & Procedure Monitoring	Cheshire Constabulary's Policy & Procedures are published when the National Guidelines laid down by College of Policing – Authorised Professional Practice (APP) do not have adequate detail, specifically in respect of Cheshire local practices. It is important that these Policies & Procedures are kept up to date and reviewed on a regular basis.	Ongoing	Ongoing regular monitoring and reviews, any overdue policies or procedures or issues are raised directly with the Policy Owner, Author and Business Area Leads.	Status reported at Information & Risk Governance Board twice yearly (April & September, or more frequently should there be any concerns).
Planning, Performance & Risk Management	Business Continuity Plan Monitoring & Exercising	Business Continuity Plans are essentially contingency planning and ensuring our service to the public can continue in the event of a loss of systems, premises or human resources.	Ongoing	Business continuity plans in place. All plans are reviewed annually. Tier 1 plans are tested (live or tabletop) every 12 months Tier 2 plans are tested (live or tabletop) a minimum of every 24 months. Compliance is reported to the Information & Risk Board. Currently we are carrying out a gap analysis of all plans to ensure there is consistency and all Critical Activity Plans are relevant and up to date. Which has resulted in some plans going passed their review dates. The gap analysis should be completed by 30/09/2026	Information & Risk Governance Board

--	--	--	--	--	--