

**Annual Report of Joint Audit Risk and
Assurance Panel
2024-25**

CHAIR'S REPORT TO THE JOINT AUDIT RISK AND ASSURANCE PANEL FOR THE YEAR ENDED 2024-2025

Foreword by the Chair

The 2024-25 year was one that once again was marked by lots of areas of change around JARAP.

PCC elections were held in May 2024 and Rupert Matthews was reappointed as the Police and Crime Commissioner. The 2024-2029 Police and Crime plan was developed, consulted on, approved and then published. There was also a general election in this period that led to a change in government and the natural uncertainty around changes to national policing policy as a result.

One significant area of change for the Force was the retirement of Rob Nixon who had been Chief Constable since 2022 and had served for 32 years. The panel wishes to put on record its thanks to Rob who was always very supportive of, and engaged with, JARAP and the members when he attended JARAP as deputy chief constable and continued when he became chief.

A new deputy PCC was appointed by Rupert during this year with Charlotte Chirico taking up the post. The Chair met with Charlotte when she was first appointed to discuss the work of JARAP and answer any questions. The Deputy PCC was invited to attend JARAP meetings going forward.

During the year significant progress was finally made on closing off the outstanding backlog of audits when the government announced a series of plans and backstop dates. During the year an extraordinary meeting was held to allow this business to take place before the first backstop date. Ahead of this the Chair and other panel members attended several meetings and briefings to ensure they were abreast of the plan, new legislation and could operate effectively in this new framework.

JARAP membership has remained the same throughout this year. Recruitment activity was undertaken towards the end of the year in anticipation of the need to recruit new panel members and also a new Chair.

I am confident that JARAP has once again provided the correct level of scrutiny as well as support for the Force and the PCC ensuring that adequate assurances have been provided in a number of areas.

We have continued to improve the documentation and processes that the Panel use, this has been incredibly valuable and has helped to keep our work and meetings as efficient as possible. I am grateful to officers for their support in this area and commitment to driving performance. I am still very confident that our systems and processes are very strong compared to others in the region and at every meeting we see first hand the benefits this brings to our work.

In particular we have continued to work to ensure that the papers for the meetings are as concise as possible and an easy document for members of the public to read.

This year we have tried to align JARAP meeting dates better so that they do not clash with school holidays to try and ensure attendance levels remain high as well as

continuing to have them planned to fit with internal meetings and deadlines as much as possible.

Once again, I must put on record my thanks to all the panel members for their hard work and dedication through this year, I have been so impressed with the work that has been done and am very grateful.

The panels terms of reference had their annual review at the April 2024 meeting where they were accepted.

The annual effectiveness review was carried out on 1st April 2025 using the CIPFA self-assessment tool at a meeting attended by Paul Dawkins, Kira Knott, Sarah Knowles from Mazars as well as the Chair of JARAP. The review led to a score of 194/200 with only 3 areas being identified for minor improvement and it was agreed that JARAP was operating in an effective manner.

There has, in my opinion, been the right level of challenge between the Members and the OCC and OPCC to ensure a positive working environment but also more importantly support through a “Critical Friend” focus. Hopefully this will continue.

The relationship between the panel, internal and external audit has been very good during this period and I feel that all members have a very healthy relationship and engagement that I hope will continue. We have a strong relationship with both and know we can reach out to each other as needed should anything need to be raised or discussed.

With the continued pressure on policing nationally around budgets, and also increased demand, we hope that the appointment of a new government will provide some stability over the coming years that can be reflected in future reports. We also hope that it will bring with it a desire to support the PCC and force with the additional funding required.

This report covers the activities of the JARAP for the year 2024-2025.

Luke Pulford
JARAP Chair

1. Role of the Panel

- 1.1 This is the 12th annual report of the Joint Audit Risk and Assurance Panel (JARAP) created under the Home Office Financial Code of Practice for Police Services.
- 1.2 The purpose of the JARAP as an independent body is to seek assurance over the adequacy of the following:
 - The risk management and the internal control framework operated by the PCC and Chief Constable.
 - The effectiveness of their respective governance arrangements.
 - The appointment, support and quality of the work of internal and external auditors as they provide assurance on risk management, internal controls and the annual accounts through their work.
 - Financial and non-financial performance to the extent that it affects the PCC and Chief Constable's exposure to risk, weakens the control environment and undermines their ability to provide good value for money.
 - The financial reporting process.
- 1.3 The full responsibilities of the JARAP are contained within the Terms of Reference.
- 1.4 The JARAP were appointed in April 2013 and became operational during the 2013/14 financial year.

2. Panel's Terms of Reference

- 2.1 The terms of reference of the Panel follow the guidance provided in the Corporate Governance Framework and are reviewed on an annual basis.
- 2.2 The terms of reference were not amended during this period and remained the same throughout the financial year 2024-25. They were regularly reviewed throughout the period and as part of the annual effectiveness review carried out on 1st April 2025 but amendments were not deemed to be required.

3. Panel Membership and Meetings

- 3.1 The Panel met four times during the year.
- 3.2 The meetings were all open to the public.
- 3.3 The vast majority of JARAP business over the year was publicly available. Agendas, meeting papers and minutes are placed on the OPCC website for the public to view.
- 3.4 The panel has five members. There were no changes to membership this year.
- 3.5 Panel member attendance at meetings throughout the year ensured that all meetings were quorate. The August meeting was fully attended, Janette Pallas gave apologies at two meetings and Luke Pulford at one.

- 3.6 Attendances from JARAP members, OPCC/Force staff and the auditors are listed and referenced in the meeting papers available on the OPCC website.
- 3.7 Every meeting was also attended by representatives from Internal Audit (Mazars) and External Audit (EY and then Grant Thornton with a period of cross over where both attended).
- 3.9 Membership is monitored to ensure that the JARAP has all the necessary skills and experience to fulfil its terms of reference, in accordance with the job description for JARAP members. The JARAP comprises of members who are independent of the Office of the Police and Crime Commissioner and of the Office of the Chief Constable.

4 How the Panel Discharges its Responsibilities

- 4.1 The Panel's Terms of Reference drive the Panel's workplan for the year which is reviewed annually and sets out all the areas which need to be considered within the Terms of Reference during the year.
- 4.2 There is a work programme which is updated for each meeting and sets out the areas that are planned to be considered on each agenda.
- 4.3 To the workplan, the Panel also added thematic reports or areas where further assurance is required and each meeting there is an item on the agenda to enable further reports to be requested for the next meeting.
- 4.4 Prior to each meeting there is usually a briefing which provides the panel members with an opportunity to receive a briefing on a particular matter, to meet privately with the internal and external auditors or to be shown around a particular department or departments.
- 4.5 To enable Panel members to be effective, they need to understand the plans, priorities and issues facing the Force and the OPCC. The Terms of Reference provides for members to undertake "deep dives" into thematic areas to ensure assurance and discharge their responsibilities.
- 4.6 To supplement this, members of the Panel attend Force and other public meetings where appropriate to gain an understanding of how the Force and OPCC are delivering the business and how they consider key issues and risks. There is an open invitation for JARAP members to attend certain force and PCC meetings.
- 4.7 Again over the year there have been several new members of staff joining the OPCC team as well as staff leaving the team. There have been several vacancies carried through the year and the office has been supported through the use of temporary staff.

5 Assessment of the Panel's performance against its Terms of Reference

- 5.1 Detailed information regarding the meetings held in 2024-25 is available from the OPCC website with all meeting minutes and papers being available. Specifically, the Panel discharged the required responsibilities from the Terms of Reference as follows:

Risk Management, Governance and internal control responsibilities

- 5.2 The JARAP considered the Strategic Risk Registers at every meeting. This included scrutinising and challenging assessments and scores and discussing timeliness of identified actions. The Panel suggested that JARAP meetings be scheduled around other reporting deadlines so the panel received regular updates and as much relevant information as possible.
- 5.3 The JARAP also considered in detail all of the outstanding audit recommendations that had been made over a number of years and the progress made against those recommendations.
- 5.4 Furthermore, the JARAP were provided with both pre audited accounts and the opportunity to review the Statements within them.

Internal Audit responsibilities

- 5.5 Mazars continued as the OPCC and Force Internal Auditors for the year.
- 5.6 The Panel received an Internal Audit progress report at each meeting, presented by representatives from Mazars. The Panel were able to challenge and scrutinise the reports.
- 5.7 The Panel received the Internal Audit Annual Report for 2023-24 and reviewed the Head of Internal Audit's opinion on the reports assessments contained within which had been discussed in detail throughout the year. This report is available within the meeting papers on the OPCC website.

External Audit responsibilities

- 5.8 We continued to receive Ernst and Young's reports historic reports in the early part of this year. For all the meetings this year we received reports from Grant Thornton as the new external auditors.
- 5.9 In July 2024 Minister of State Jim McMahon announced measures to tackle the significant inherited backlog in the auditing of councils and other local bodies' accounts. This gave a series of backstop dates to clear the backlog of outstanding audits with 13th December 2024 being the first for all audits up to 22/23.

Report to those charged with governance – ISA260

- 5.10 During this year the panel held an extraordinary meeting on 9.12.24 to meet the backstop deadline of 13.12.24 and for us to receive the reports for the years that were still outstanding. We also received Grant Thornton's annual auditors report ahead of our meeting in February 2025.

Annual Accounts of the PCC and Chief Constable

- 5.11 The Panel considered the Statement of Accounts 2023-24 in full for both the Force and the OPCC, in conjunction with the letter of representation and the report to those charged with governance at the August meeting. The Panel were advised that there were no significant issues which needed to be brought to the attention of members, no fundamental control issues or

adjusted audit differences. The Panel approved the accounts and the respective Chief Finance Officers and Chair signed the letter of Management Representation.

Information Requirements

- 5.12 The Panel considered reports at each meeting updating on progress of implementing Internal Audit Recommendations. The panel also had pre-meeting briefings on a number of areas of particular interest to them which is found to be incredibly useful in building greater awareness of the risks and seeing the operational benefits of the work around risk management in both the OPCC and Force. These areas included fleet planning, the ongoing transformation project and the work on the HR toolkit.

Fraud and Corruption will be reported at least every other meeting.

- 5.13 The Panel considered reports and updates on Fraud and corruption at meetings.
- 5.14 During the year any incidents or suspected incidents were brought to the attention of the chair immediately.

Ethics and Transparency Panel

- 5.15 The Ethics and Transparency Panel continued to operate during this year as a sister panel to JARAP.

Collaboration

- 5.16 The panel received regular updates on collaborative arrangements across the region within the meetings and through additional briefings.

Other Assurance Providers and Information

- 5.17 The Panel continue with their pre-meetings to be briefed before every meeting on a subject that is either relevant to the upcoming meeting or future of the Force/OPCC. This has been very useful at increasing members understanding of issues and given the Panel greater insight.
- 5.18 During this year the Chair, and other members, attended East Midlands Audit Forum's. These were useful events as they shared the latest legislative changes and best practice updates. It was also very interesting to look at the workings of other types of local audit (such as fire and rescue and local government).
- 5.19 Panel members also attended other training and update sessions put on by CIPFA to ensure they were kept abreast of updates to the regulations and best practice. The sessions run by CIPFA with other bodies (such as the FRC and NAO) attending about the backlog and then the backstop were particularly helpful in understanding that new approach.

6. Other Activities

- 6.1 The Chair and the Vice-Chair of the Panel met on a number of occasions during the year with the Deputy Chief Constable and/or the Chief Finance Officer as appropriate to discuss the role and work of the JARAP.
- 6.2 Where appropriate, the Chair has been personally updated on confidential strategic and operational issues to ensure the right level of scrutiny has been applied and issues are being managed effectively and tracked via the risk management process.
- 6.3 As was needed the Chair and the Vice-Chair have both met with the PCC, deputy PCC and CEO (or interim) of the OPCC and also the Chief (or interim) and Deputy Chief's to deal with more serious matters.
- 6.4 The Chair held their annual meeting with the PCC to discuss the work of the panel, update him on how assured we are and share any concerns we had.