

**Minutes of a meeting of the Joint Audit, Risk and Assurance Panel (JARAP)
held in the Main Conference Room on Thursday 26 March 2026 11:00 – 13:00.**

Members received a pre-briefing: Counter Fraud Update

Present

Mr Luke Pulford (The Chair), Ms Wendy Yeadon, Mr Kitesh Patel and Ms Janette Pallas

Also in attendance

Office of the Police and Crime Commissioner (OPCC)

Mrs Claire Trewartha (Chief Executive Office)

Mrs Kira Knott (Chief Finance Officer)

Office of the Chief Constable (OCC)

Mr Paul Dawkins (Assistant Chief Officer - Resources)

Auditors

Mr Keith Chaisewa (Grant Thornton)

Mr Alexander Campbell (Forvis Mazars)

61/25 Apologies

Mr Pradeep Khuti (JARAP Panel Member), T/DCC M Kerr (T/Deputy Chief Constable), Mrs Lizzie Starr (Director of Governance & Performance), Roy Mollett (Inspection Liaison and Project Officer), Mr Matthew Jones (Head of Safety, Sustainability and Risk), Ms Knowles (Forvis Mazars)

62/25 Urgent Business

The Chair invited members to raise any items of urgent business.

None raised.

63/25 Declarations of Interest

The Chair invited members to make declarations of interest in respect to items on the agenda.

None raised.

64/25 Minutes from the meeting held on 26th March 2026.

The Chair stated that, in order to move forward following the two split meetings, it would be most appropriate to treat the discussions as having taken place across two meetings. The Chair further suggested that the next agenda pack should include the minutes from the two split meetings held on 25 November and in February 2026, and that both the action plan and the forward planner should reflect updates from both meetings.

Action: Mrs Knott to ensure that the next agenda pack includes both sets of minutes.

65/25 Rolling Action Sheet

Anything proposed closed and not discussed are accepted as closed.

Action 58 – Ms Pallas requested dates of the Force Governance meetings, and the chair was seeking guidance on which of the meetings JARAP members should be attending.

Mr Dawkins mentioned that a new board had been set up called Transformation and Change Board linked to Operational Marshal the Forces latest change programme. This would look at the fiscal changes looking at the service offer and the Police and Crime Plan. Mr Dawkins confirmed that the CEO and the section 151 officer should be members of this board. Mr Dawkins advised that he had already spoken to T/DCC M Kerr.

Action: Mr Dawkins to forward on the Force Governance meeting dates and to share the Terms of Reference for this meeting.

66/25 Internal Audit Progress Report

The panel received a report from Ms Knowles (Forvis Mazars) on the Internal Audit Progress Report. The report marked 'C' is filed within the minutes.

Mr Campbell (Forvis Mazars) presented a slightly updated version of the report to that which was presented at the Force split meeting.

Mr Campbell noted that, to date, the majority of activity had been issued in final form, with still a number of reports issued in draft. One audit was shown as being in fieldwork; however, this had since been completed and was under review. Terms of reference had also been completed for another audit and this was due to commence the following week.

Overall, activity was on track to deliver the 2025–26 plan and in line with standard internal audit practice, the work would not be completed by the end of the financial year. However, this would not present any issues in terms of reporting timelines, and the audit conclusion would be issued within the required timeframe.

It was further noted that pages 4 to 7 of the pack covered the final reports that had been issued as part of the report. One report, MC Pocket Income, had not been included in the pack, as it had been issued in final form after the papers for the meeting had been circulated. Mr Campbell also confirmed that delivery for 2025–26 remained on track and

that, although not all work would be completed within the financial year, reporting timelines would be met.

It was confirmed that the final report would be included in the next progress report pack. It was also noted that the IT audit previously listed as in fieldwork was, at the time of the update to page 8 of the pack, in the review stage.

In relation to specific audit findings, there were no particular issues highlighted. However, appreciation was expressed in respect of the Estates compliance audit, recognising the significant work undertaken to ensure that the recommendations were appropriate and aligned. Thanks were extended to members of the Estates team for their efforts in ensuring the audit was completed successfully.

Mr Campbell also confirmed that the annual local government risk report had been included as supporting material and could be shared in PDF format if required.

Mr Patel queried the findings of the redundancy audit which had identified weaknesses relating to the lack of centralised evidence, the verification of costs, and the consistency of approval processes and whether there could be a potential risk of downstream implications.

Mr Dawkins confirmed that there were no matters requiring redaction and confirmed that all associated costs had been properly captured. He advised that the audit resulted in a strong outcome, providing substantial assurance, and noted that the organisation had prior experience of managing this process without concerns. He confirmed that no issues had been identified either during or following the execution of the process.

Mr Dawkins added that the audit provided a high level of assurance that the approach taken had been sound. However, he acknowledged the learning points highlighted in the recommendations and confirmed that these had been raised with HR. He noted that these lessons would be taken forward and applied in any future redundancy exercise anticipated in a later year.

Mr Patel queried the modest opinion on the Fleet Management audit and the challenges faced by the dept.

Mr Dawkins stated that there had been some challenges in relation to leadership, resources and some around the workshop. Mr Dawkins confirmed that Mr Adkins who was the previous Head of Transport was temporarily filling in until the new Head of Transport was in place. Interviews were taking place on 13th and 14th April 2026. Mr Dawkins confirmed that the dept was looking to improve in the year ahead.

Mr Campbell stated that the summary page showed a clear direction of travel, with the most recent fleet management audit focused solely on Leicestershire was also a moderate opinion, albeit conducted five years earlier. It was explained that the subsequent changes outlined had occurred since that time.

It was also suggested that some confusion may have arisen from a separate report relating to MSU arrangements for fleet management, which included recommendations about working arrangements across all five forces. It was clarified that this report may in fact have related to the capital programme rather than fleet management specifically.

The Chair queried the estates compliance and that 14% of the fire risk assessment were over 10 years old which was a concern.

Mr Dawkins referred to the previous meeting whereby Mr Jones gave an explanation on the approach taken by the Force and some of the statutory requirements around the compliance. JARAP were directed to refer to the points answered in the last meeting.

Mr Campbell explained that the ten-year threshold referenced in the detailed findings reflected recognised best practice rather than a statutory requirement. He noted that this was why that element of the recommendation had been challenged, which he considered a reasonable position.

Mr Campbell also clarified that, although regular KPI reporting was not in place as would typically be expected under best practice, an escalation-by-exception process was operating. He confirmed that when issues or concerns arose, they were appropriately escalated through this process.

67/25 Internal Audit Plan 2026/27

The panel received a report from Mr Campbell (Forvis Mazars) on Internal Audit Plan 2026/27. The report marked 'D' is filed within the minutes.

Report noted with no further questions.

68/25 External Audit Progress Update

The panel received a verbal update from Mr Keith Chaisewa (Grant Thornton) on the Interim Annual Report year ending 31 March 2025.

Mr Chaisewa reported that the audits had been completed ahead of the local government backstop date and that the accounts had also been published in advance of that deadline.

Planning procedures for the next audit had already commenced, with the intention of presenting the audit plan at the next panel meeting.

It was noted that the risks identified to date were consistent with those identified for 2024–25, and that no new risks had been identified for the 2025–26 audit.

Mr Chaisewa highlighted 3 significant risks one of them being management override of controls. This is a standard significant risk across all audits that is stipulated by the International Standards on Auditing. Second the valuation of land and buildings and the third risk is the valuation of the defined benefit liabilities. Mr Chaisewa explained that this

risk was associated with significant accounting estimates, wherein there is high estimation uncertainty in terms of determining those accounting estimates, hence requiring judgement and assumptions to be used to derive those values that are then presented within the financial statements.

Mr Dawkins went through and provided a detailed context around the risk and what the risks represented. Mr Dawkins also provided assurance around the controls that are in place.

Ms Pallas enquired about the timing for signing off the accounts.

Mrs Knott advised the closing date is 30 June 2026 and explained that the accounts are usually published in draft and then brought to the panel to review at the next meeting in July.

Mr Chaisewa also confirmed that accounts are published by 30 June 2026.

Action: Mrs Knott to check and confirm the date for the accounts to be presented to JARAP.

69/25 JARAP Terms of Reference Annual Review

The panel received a report from Mr Pulford (Chair of JARAP) on the JARAP Terms of Reference Annual Review. The report marked 'E' is filed within the minutes.

The Chair proposed that, following recent developments and a general review of the Terms of Reference, the panel should work through the document section by section, focusing on those areas where comments had been raised. The aim was first to confirm whether members agreed that further work was required and, secondly, to clarify the scope of that work. It was agreed that draft wording would be developed and shared between meetings, with a revised version to be brought back for formal ratification at the next meeting. Members confirmed their agreement with this approach.

The panel confirmed that its overall objective was to reduce ambiguity within the Terms of Reference, drawing on both the review process and lessons learned from experience.

Section 1.5 (Working Protocol):

Concern was raised that the reference to a "working protocol" lacked sufficient detail. Panel members indicated that they were not aware of an existing documented protocol and agreed that further clarity was required. Mrs Knott agreed to check whether any written protocol already existed and, if not, to explore drafting a concise version for consideration by the panel. The Chair noted that where a protocol was referenced, there should be a documented version in place.

Action: Mrs Knott to check whether a written protocol was in place and if there was not one then to create a draft written protocol to be presented to the panel.

Section 2.4 (Extensions):

It was noted that recent extensions linked to the disbanding of the OPCC suggested a need for wording changes in this section. Members agreed that this section should be amended accordingly. It was confirmed that any extensions would still require ratification by both the Chief Constable and the PCC. Draft wording was to be prepared and circulated for review.

Section 4.2 (Panel Support and Administration):

The panel discussed the variability of support arrangements over time and proposed that clearer expectations could be set. It was suggested that a basic service level agreement (SLA), aligned to existing timelines, could clarify expectations for the circulation of papers and minutes. Mrs Knott advised that a written SLA already existed and offered to recirculate it. It was noted that this SLA had previously been kept separate from the Terms of Reference to avoid over-complication.

Action: Mrs Knott to recirculate the SLA

It was further suggested that the SLA content could potentially be incorporated into the proposed working protocol, enabling all operational expectations to be captured within a single document. Members agreed this was a sensible approach for further consideration.

The panel next considered **section 6.2**, relating to attendance at meetings.

The Chair noted that, following recent events and review of the Terms of Reference, there appeared to be a lack of clear escalation routes or defined end points for decision-making in several areas. Members agreed this was a fair observation.

In relation to section 6.2 specifically, it was suggested that the wording relied heavily on interpretation and that greater clarity could be beneficial, particularly in cases of dispute regarding attendance or representation. Mrs Knott advised that the CIPFA position required attendance from those responsible for relevant areas in order for meetings to be effective, and that representation was typically provided by either the Chief Constable or the Deputy Chief Constable. It was confirmed that such representation implied access to the Chair as required.

The panel also discussed **section 8.3**, seeking clarification on the circulation of minutes. It was confirmed that draft minutes were first shared with the Chair and Deputy Chair prior to wider circulation.

Discussion then moved to **section 11.1**, where the panel felt the wording no longer accurately reflected the current operation of meetings. It was agreed that this section could be tightened to better reflect regular meeting themes and the forward work programme, with officers noting that most elements were present but may require minor amendment.

Regarding **section 11.2**, the panel revisited the issue of responsibility for work undertaken between meetings. It was noted that historically this responsibility sat with the chairs of both panels and that a working protocol had previously supported this arrangement.

The Chair reiterated that where a protocol was referenced, it should either be reviewed or clarified, and if none existed, responsibility should be explicitly assigned to both chairs.

Mrs Knott agreed to review existing documentation, including alignment with the Ethics and Transparency Panel's Terms of Reference. It was confirmed that any fundamental changes would be brought back for consideration and would require formal ratification by both the PCC and the Chief Constable. Mrs Knott also confirmed their willingness to support drafting and restructuring once a shared position had been reached.

Action: Mrs Knott to draft the working protocol, to include escalation process. The Terms of Reference to include the quorate required for a meeting to take place.

70/25 Corporate Governance Framework

The panel received a report from Mrs Knott (CFO) on the Corporate Governance Framework. The report marked 'F' is filed within the minutes.

Report to be presented again at the next meeting.

Action: Mrs Knott to include a revision/tracking of change spreadsheet for ease of reference.

Closed Session

Open Session

72/25 Future Work Programme

The panel received the Work Programme marked 'H' is filed within the minutes.

The panel agreed the following changes:

- The Wellbeing update which was scheduled for 9 February 2026 to be presented on 14 May 2026
- Training, compliance rates, impact and effectiveness to be scheduled for 26 August 2026
- PCC and Force Transition update to be scheduled for 19 November 2026 meeting.

Ms Knott advised that the scheduled meeting for February 2027 had been moved to 12 March 2027.

Action: Mrs Knott to update the Work Programme and review structure.

73 /25 Any Other Business

Ms Trewartha provided an update to the panel regarding a change in leadership within the Ethics and Transparency Panel. It was explained that the Chair-Mr Vipal Karavadra had stepped down and resigned from the panel entirely for personal reasons.

A vote had taken place on Monday, resulting in Mrs Kathleen Harris-Leighton being appointed as Chair and Dr Francis Deepwell as Deputy Chair.

The Chair noted that they were unfamiliar with the newly appointed post-holders and requested that introductions be arranged to support effective working relationships and adherence to appropriate protocols.

Ms Trewartha confirmed that this need had already been identified and agreed that introductions should be facilitated. She explained that the Ethics and Transparency Panel had begun raising questions about budget implications and potential savings within their remit. Ms Trewartha emphasised the importance of coordination between panels to avoid duplication of work and suggested that a discussion between the Chair and Mrs Harris - Leighton would be beneficial to ensure clarity and alignment of roles and responsibilities.

Action: Ms Trewartha to arrange introductions with the Chair of the Ethics and Transparency Panel

Date of next meeting

14th May 2026 – Main Conference Room