Minutes of a meeting of the Joint Audit, Risk and Assurance Panel (JARAP) held via Microsoft Teams on Wednesday 26th August 2026 14:00 – 16:00

Members received a pre-briefing: Training, Compliance rates, Impact and Effectiveness.

Present

Mr Luke Pulford (Chair)
Ms Wendy Yeadon
Mr Pradeep Khuti
Ms Janette Pallas
Mr Kitesh Patel

Also in attendance

Office of the Police and Crime Commissioner (OPCC)

Mrs Claire Trewartha (Chief Executive Office)
Mrs Kira Knott (Chief Finance Officer)
Mrs Dharmista Dave (Assurance Officer)
Mr Rupert Matthews (Police and Crime Commissioner) (Attended to provide an update to Action 84 only).

Office of the Chief Constable (OCC)

T/DCC Michaela Kerr (T/Deputy Chief Constable)
Mr Matthew Jones (Head of Safety, Sustainability and Risk)

Auditors

Mr Keith Chaisewa (Grant Thornton)
Mr Alexander Campbell (Forvis Mazars)

1/26 Apologies

Mr Paul Dawkins (Assistant Chief Officer Finance & Resources)
Mr Roy Mollett (Inspection Liaison and Project Officer)

2/26 Urgent Business

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

2. DCC Kerr advised the Panel that the PCC has identified Mr David Sandall as the preferred candidate for the role of Chief Constable of Leicestershire Police.

3/26 Declarations of Interest

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

4. No Declarations of Interest were raised within the meeting.

4/26 Minutes from the meeting held on 14th May 2026.

5. The Chair invited comments on the minutes from the 14th May 2026.

6. Ms Pallas referred to the discussion on additional fees, that required further clarity. CFO Knott confirmed that clarity had been sought and relating to the 2024/25 additional fees and that the 2025/26 additional fees will be required to go through the Public Sector Auditing Authority (PSAA) before agreement. CFO Knott confirmed that Grant Thornton have put forward their fees for 2025/26 and the fees for 2024/25 have been agreed by PSAA.

7. Ms Pallas referenced Page 9 of the minutes, advising that following the presentation on Health and Wellbeing, Ms Pallas has co-ordinated Leicester Health and Wellbeing with Leicestershire Police for partnership working.

5/26 Rolling Action Sheet

8. The Chair presented the rolling action points to the Panel.

9. *ACTIONS 48,68,69*
   Ms Yeadon noted that these actions appear to be duplicates that could be consolidated. CFO Knott confirmed that work is ongoing with consolidating duplicate Actions.

10. *ACTION 68*
    The Chair queried when the Terms of Reference for the Panel would be revisited. CFO Knott confirmed that we are waiting for a meeting between the Chair and the Office to be scheduled, to align the document before wider sharing with the working protocol as an Agenda item in a future meeting.

11. ACTION: Chair to provide availability to CFO Knott for a meeting with the OPCC to align the JARAP Panel Terms of Reference and working protocol.

12. *ACTION 58*
    Ms Yeadon queried if JARAP Members are able to attend the Transformation and Change Board meetings and if so, could they be added to the distribution lists to attend when able to do so. DCC Kerr welcomed JARAP Members to attend the Transformation and Change Board and an invitation will be extended.

13.

14. Members agreed to approve all items that have been proposed as closed.

37. *ACTION 78*

Mr Chaisewa advised Members that there is the intention for both the PCC and=CC to reach a qualified opinion and proposed to close this Action at the next=meeting.

ACTION: Propose to Close Action 78 at next meeting.

6/26 Internal Audit Annual Report 2025/2026 – Mazars

40. Mr Campbell drew Members attention to Page 24 Meeting Papers, (Page 4 of the Internal Audit Annual Report) highlighting the opinion for the year that is 'Moderate'. Mr Campell confirmed that this opinion is reached by considering various different Audits, looking both regionally and nationally and via other providers of assurance like HMIC Reports to determine the position of Leicestershire Police.

41. Mr Campbell then drew attention to Page 25 of the Meeting Papers (Page 5 of the Internal Audit Annual Report), highlighting the work undertaken during 2025/2026 and Recommendations for action and Page 26 (Page 6 of the Internal Audit Annual Report) highlighting the details of the Budget and the delivery during the year. Mr Campbell highlighted the evidenced Benchmarking within the Report that displays the improvements made at Page 27 of the meeting Bundle.

42. Mr Campbell advised Members that Section 7 of the Report (beginning on Page 29 of the Meeting Papers and Page 9 of the Report) is new for this year. Mr Campbell advised Members that this section sets out the new global internal audit requirements, outlining the quality assurance framework and making explicit in the Annual Report what the External Quality Assessment (EQA) is.

43. Ms Pallas queried if the 5 unused days within the Audit scope will be carried forward or used within the year. Mr Campbell confirmed that these days have not been used or billed for, noting that there are some contingency days that have been built into the plan with following discussions when completing the planning for this year as there is a larger number of audits taking place.

44. Mr Khuti noted the annual Moderate scoring and benchmarking in Section 5 of the Report (Page 27 of Papers/ Page 7 of Report) and queried if there would be value with including the previous year's information alongside this to allow for comparison. Mr Campbell confirmed that last year's Report was also Moderate and there has not been a change in assurance levels.

7/26 External Audit Update – Grant Thornton

45. Mr Chaisewa advised Members that there is the intention to provide an update on the audit of the CC and PCC accounts for 2025/26 and noted thanks to the Finance Team and CC and PCC for the Statement of Account that has been provided on time.

46. Mr Chaisewa confirmed that the Audit commenced in July and is currently on track for anticipated completion by the end of November 2026. Mr Chaisewa confirmed that this timeline is ahead of previous timelines in comparison to 2023/24 and 2025 and noted the expeditious responses from the Finance Team for audit queries.

47. The Chair requested documentation moving forward to be included in the meeting packs to allow for advance reading and to evidence within the public meetings, rather than verbal updates.

    ACTION: External Audit Updates from Grant Thornton to be provided in written Reports for future meetings.

8/26 Annual Governance Statements – PCC/ CC

48. CFO Knott introduced the Statement of Accounts and Annual Governance Statement, highlighting that the Statement has been published in line with the end of June timeline and is currently in draft format, undergoing the audit process pending the outcome of the audit in November. CFO Knott confirmed that this has been sent out early, due to the size of the report with a document setting out key issues and assumption outside of the pack.

49. The Chair drew attention to Page 33 of the Statement/ Pahe 68 of the Meeting Papers, noting that the group exit package cost is a significant sum. CFO Knott confirmed that this sum if the group position covering both the PCC and CC for both sets of Accounts.

9/26 Draft Statement of Accounts 2025/26

50. DCC Kerr presented the Statement of and invited questions form the Panel.

51. The Chair noted that the Reserves position has maintained and requested further clarification to fully understand the current position in relation to the position throughout the year. CFO Knott advised that a briefing can be added to the Workplan for JARAP going forward to provide further insight into the MTFP.

    ACTION: A briefing on the reserve position to be added to the JARAP workplan for the future

52. CFO Knott drew attention to the organisational risks captured within the Statement of Accounts, advising that these have been referenced back to the Risk Register and also confirmed that all risks captured in the Governance Statement are included in the Risk Register for both the PCC and CC.

53. DCC Kerr highlighted that there is a specific standing risk on the Risk Register around the Budget and the gaps in requirement and projected income going forward.

54. The Chair thanked both Teams that pulled together to work on the Statements

55. Mr Khuti praised the narrative of the Report and the clarity of the picture of what is happening. DCC Kerr noted these comments and will feedback to ACO Dawkins.

56. The Chair requested clarification on the next steps for the Statements. CFO Knott confirmed that following completion of the audit process, the Statement of Accounts will be published on the OPCC, where the Audit Opinion will also be published alongside any Recommendations received from Grant Thornton.

57. CFO Knott advised that the Auditors attempting to follow the new schedule requirements and are currently working on a 30th November 2026 deadline, with a backstop date in February 2026 as after the next financial year, Statements will require publishing by 30th November.

10/26 Force Management Statement and Force Planning Cycle

58. DCC Kerr presented the Annual Force Management Statement (FMS) to Members, advising that the Statement is a structured methodology where the Force Central Change Team is asked to assess every department across the organisation and make a determination based on demand, pressure, workforce supply, future risk and provide an overall assessment of whether or not they are *managed*, *balance*d, *priority* or *high priority*.

59. DCC Kerr noted that the Force Management Statement (FMS) is a visual product of the process which runs from Sept – April, following sign off by a Chief Officer for publish in May. DCC Kerr confirmed that FMS is used for decision-making on investment, resource planning and informing the Risk Register and is a very comprehensive set of data, professional judgement and information that leads to the finalised product.

60. Mr Patel queried if there is scope to compare the current FMS with the previous version to identify any changes in position.

61. DCC Kerr confirmed that the Statement does contain this information, however a briefing for the Panel to provide an overview of any differences between FMS 9 (current) and FMS8 (previous) can be provided.

ACTION: DCC Kerr to provide the JARAP Panel with a Briefing Note to highlight any differences between FMS9 and FMS8.

Closed Session

Open Session

15/26 Work Programme

133. The Chair thanked those involved for their work on the Work Programme.

134. Ms Pallas raised Digital Strategy and noted that the next free date for this to come to JARAP would be March 2027, with the Transport Strategy at the end of 2027 following an update on work in Nov next year. The Chair suggested August as the new Head of Transport is due to be in post shortly. DCC Kerr confirmed that the Transport Strategy could be brought to the August 2027 JARAP meeting.

135. The Chair and CFO Knott confirmed that the OPCC Retention Policy briefing will be scheduled for the November 2026 meeting as part of the Force and OPCC Transition Agenda items.

AOB

136. Ms Yeadon sent apologies for the next meeting.

Date of next meeting – 19th November, Main Conference Room, Police Headquarters,

OPEN SESSION ACTIONS:

ACTION: Chair to provide availability to CFO Knott for a meeting with the OPCC CEX to align the JARAP Panel Terms of Reference and working protocol.

ACTION: Propose to Close JARAP Action 78 at next meeting.

ACTION: External Audit Updates from Grant Thornton to be provided in written Reports for future meetings.

ACTION: A briefing on the reserve position to be added to the JARAP workplan for the future.

ACTION: DCC Kerr to provide the JARAP Panel with a Briefing Note to highlight any differences between FMS9 and FMS8.