Annual Report of Joint Audit Risk and Assurance Panel 2025-26

CHAIR'S REPORT TO THE JOINT AUDIT RISK AND ASSURANCE PANEL F0R THE YEAR ENDED 2025-2026

Foreword by the Chair

The 2025-26 year was another one with significant external changes that had an impact on JARAP. It was during this year that the abolition of Police and Crime Commissioners was announced.

In November of this year the Home Secretary announced plans to remove the roles to fund additional policing budgets.

OPCC roles will be absorbed by regional mayors wherever possible, meaning measures to cut crime will be considered as part of wider public services such as education and healthcare.

In areas not covered by a mayor, this role will be taken on by elected council leaders.

The transition to the new model was announced as happening at the end of the next electoral cycle in 2028.

The upcoming Police Reform White Paper will set out further powers to improve standards, while restoring local neighbourhood policing.

As a result of this significant change to the environment within which JARAP operates it was decided by the Police and Crime Commissioner and the Temporary Chief Constable to pause the recruitment of new panel members and offer extensions to existing members of JARAP. This was due to the time it would have taken to recruit, onboard and get any successful candidates through vetting which would have meant that they would been able to attend very few meetings by the time the announced transition was due to take place.

JARAP membership has remained the same throughout this year.

David Sandall was the temporary Chief Constable throughout the whole of the year. The process to recruit a permanent Chief Constable was started during this year but the process was hit by several delays.

The recently recruited new deputy PCC left her role during this year and two new deputies were announced in her place. These were Oliver Bryan and Neetu Squire.

The significant improvements and momentum with the new audit regime continued and the new cycle seems to be working and is progressing to deliver against the correct timeline.

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 hard to ensure that the papers for the meetings are as concise as possible and an easy document for members of the public to read.

During the year there were a couple of areas that provided challenges to JARAP and its smooth operation. One of these was around the setting of the precept amount and the additional work, and delays, that this created. As a result, one of the JARAP meetings was held across two separate dates to facilitate the attendance of all necessary parties and to allow us to carry out our work.

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. I am especially thankful for the additional workload that was caused as a result of the need to have two meetings to carry out the business of JARAP towards the end of the year and also the additional workload around and as a result of the setting of the precept.

The panels terms of reference had their annual review at the May 2025 meeting where they were accepted.

The annual effectiveness review was carried out in April 2026 using the CIPFA self-assessment tool at a meeting attended by Paul Dawkins, Kira Knott, the audit manager from Forvis Mazars as well as the Chair of JARAP. The review led to a score of 196/200 with only 2 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.

This report covers the activities of the JARAP for the year 2025-2026.
Luke Pulford
JARAP Chair

1. Role of the Panel

1.1 This is the 13th 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 2025-26. They were regularly reviewed throughout the period and as part of the annual effectiveness review carried out in April 2026 but amendments were not deemed to be required.

3. Panel Membership and Meetings

3.1 The Panel met five times during the year with two of those meetings acting as one to carry out the usual business of a single JARAP.

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.

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 (Forvis Mazars) and External Audit (Grant Thornton).

3.8 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 2025-26 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 For all the meetings this year we received reports from Grant Thornton as the new external auditors.

5.9 The backstop dates that had previously been set out by government to deal with the backlog were all achieved during this year.

Report to those charged with governance – ISA260

5.10 We also received Grant Thorton's annual auditors reports and updates throughout the year.

Annual Accounts of the PCC and Chief Constable

5.11 The Panel considered the Statement of Accounts 2024-25 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 he OPCC and Force. The panel are very grateful for the time and effort put into these reports by those who prepare and deliver them.

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.

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.