

**Minutes of a meeting of the Joint Audit, Risk and Assurance Panel (JARAP)
held in the Main Conference Room on Monday 24th November 2025 at 14:00 hrs.**

Members received a pre-briefing: Counter Fraud Update

Present

Mr Luke Pulford (The Chair), Ms Wendy Yeadon, Mr Kitesh Patel, Mr Pradeep Khuti 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)
Mr Matthew Jones (Head of Safety, Sustainability and Risk)

Auditors

Ms Laurelin Griffiths (Grant Thornton)
Ms Knowles (Forvis Mazars)

46/25 Apologies

T/DCC M Kerr (T/Deputy Chief Constable), Mrs Lizzie Starr (Director of Governance & Performance), Roy Mollett (Inspection Liaison and Project Officer)

47/25 Urgent Business

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

None raised.

48/25 Declarations of Interest

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

None raised.

49/25 Minutes from the meeting held on 27th August 2025.

Accepted with no changes.

50/25 Rolling Action Sheet

Anything proposed closed and not discussed are accepted as closed.

Action 49 – Update to be provided in the meeting.

Action 51/52 – Mr Khuti queried whether these will be redacted. Ms Knott explained that the full set will be presented at the meeting and then redacted version will be published.

Action 58 – Ms Pallas and Ms Yeadon queried the whether the list of all the meetings had been sent out. Ms Knott confirmed that a list had been sent out. Ms Knott confirmed that this had been sent out. Ms Pallas requested a meeting list with dates on it.

Action: Force list of meetings with dates to be sent out.

51/25 Internal Audit Progress Report

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

Ms Knowles provided an update before the progress report in relation to the new Global Internal Standards.

Ms Knowles stated that there were no fundamental changes to practice; main differences relate to reporting and making documentation more explicit.

Key Actions:

Revised Internal Audit Charter to include updated references; draft to be discussed with Ms Knott and Mr Dawkins in the New Year.

Updated Audit Strategy to set out resourcing and anticipated technological changes. Explicit documentation of rationale where full conformance is not possible (e.g., resourcing standards).

Compliance:

Ms Knowles stated that there were no major concerns; “comply or explain” approach for certain standards per IIA guidance.

CIPFA addendum and global standards to be referenced.

Requirement for explicit minutes confirming resource discussions.

Support from Organisation:

Adequate support in place; minimal transition expected.

Committee Role:

Ensure clarity of Internal Audit purpose in the Charter.
Support independence and profile of Internal Audit.
Engage with self-assessment against CIPFA Code of Governance.

Future Requirements:

Annual governance statement (from 2025/26) to confirm compliance with Code of Practice.
Checklist for self-assessment to be issued by CIPFA in coming months.
Annual internal compliance assessment outcome to be reported to the Committee (new requirement).

Next Steps:

Revised Charter and updated plan to be presented Feb/March.
Incorporate self-assessment checklist into Committee effectiveness review.
Prepare for additional guidance and conformance checklist expected in coming months.

Ms Knowles presented the Internal Audit Progress Report Paper C. Ms Knowles advised that only four audits were waiting to be started and that good progress had been made against the plan.

Ms Knowles highlighted that the final report that was issued was in relation to the core financial reports and draft reports for Estates Compliance, Force GDPR, Redundancy Lessons Learnt and Fleet Management audits.

Ms Knowles stated that they are aware about the KPIs and they have some work to do, particularly on getting the audit briefs to the auditees sooner than the 10 days before the audits. Ms Knowles that they are working on capacity.

Ms Pallas enquired whether the Complaints Management report had been released. Ms Knowles confirmed that this was presented in the August Meeting.

52/25 2024/25 Audit Findings Report (ISA 260)

The panel received a report from Ms Laurelin Griffiths (Grant Thornton) on 2024/25 Audit Findings Report (ISA 260). The report marked 'D' is filed within the minutes.

Ms Griffiths audit was nearly finished. There were a couple of outstanding items. Ms Griffiths stated that the cash testing was now finished and the significant thing outstanding to do was the testing of the pension fund account.

Ms Griffiths advised that they were still expecting to be disclaimers of opinion based on not having assurances over the March 23 balance sheet and the payroll for last year. There is no assurance of the opening position for prior year.

53/25 Auditor's Interim Annual Report year ending 31 March 2025

The panel received a report from Ms Laurelin Griffiths (Grant Thornton) on the Interim Annual Report year ending 31 March 2025. The report marked 'E' is filed within the minutes.

Report was noted with no recommendations highlighted on report.

Official thanks extended to Ms Griffiths and her team from Mr Dawkins.

54/25 JARAP Annual Report

The panel received a report from Mr Pulford (Chair of JARAP) on the annual report. The report marked 'F' is filed within the minutes.

Report noted.

Closed Session – Redacted

Open Session

56/25 Internal Audit Recommendations and Tracking

The panel received a report from Mr Roy Mollett on the Internal Audit Recommendations and Tracking. The report marked 'H' is filed within the minutes

Chair confirmed those items proposed closed and not raised in the Minutes to be closed.

Mr Patel highlighted that there were a number of updates which are due to come to the next meeting, occupational health fraud awareness, fraud training and given the number of updates, the panel would like an interim update before the next meeting.

Action: Force to provide Interim report.

Ms Yeadon highlighted that on page 23 Business Continuity update the panel had not been notified regarding the dates of the Business Continuity testing.

Action: Mr Jones to arrange and provide lessons learnt from the Business Continuity testing's that have already taken place.

Ms Pallas stated that it was good to see the Contract Management Policy and asked whether this reflected the new Contract Manager being in place.

Mr Dawkins confirmed this to be the case and advised the panel that the Contract Manager had already identified savings to be made.

57/25 Force Risk Register

The panel received a report from Mr Matt Jones on the Force Risk Register. The report marked 'I' is filed within the minutes.

Report noted

Chair confirmed those items proposed closed and not raised in the Minutes to be closed.

Mr Patel stated that it was good to see that a number of the risks being reduced in assessment and questioned whether these should be closed if they have been mitigated sufficiently down to an appropriate level.

Mr Jones advised that those highlighted in yellow in the report were for risks to be closed and archived.

Ms Yeadon referred to the TBD risk on page 4 in relation to Demand outstripping capacity to deal with police officer and staff misconduct investigations. Ms Yeadon mentions that on page 23/24 there was evidence of a significant increase in the number of investigations required. With the ongoing upwards trajectory, it states in the documents that there are young and experienced police officers now being put in, supervisory and management positions and not having either the capability or the confidence to deal with things. So, cases are going up the hierarchy.

The fear is that the situation is not likely to change unless there are a lot more experienced police officers and police staff in place, or the level of training or support is increased. Ms Yeadon stated that this seemed like there was a lot of work required.

Ms Yeadon stated that this also linked to risk STRO 538 although this risk has been addressed. But if the number of investigations go up the misconduct hearing increases, then this risk will be presented again. With insufficient senior officers to deal with the hearings.

Ms Yeadon stated that the risk is probably being mirrored in every other force in the UK. Ms Yeadon stated that if the impact if the numbers increase is massive on culture and moral of the organisation.

Mr Jones confirmed that the new risk will be discussed and update will be provided at the next meeting.

58/25 OPCC Risk Register

The panel received a report from Ms Dharmista Dave on the OPCC Risk Register. The report marked 'J' is filed within the minutes.

Reports noted

Ms Knott stated that based on the recent news regarding PCCs' OPCC SMT have had discussions around the potential risks and the impacts. There will be an update included in the next report.

Ms Knott advised that based on the above the risk score on OPCC 97 was changed from 12 to 15 it was done prematurely, so apologies where given.

The Chair advised that the Risk Action Plan would no long be required due to the OPCC risk management being in a good place.

Action: Remove the Risk Action Plan from any future reports.

59/25 Future Work Programme

Ms Pallas requested a report from both the OPCC and the Force on the transition 2027/28.

Ms Trewartha explained that it would be difficult to provide a detailed transition report until detailed transition plan planning probably until September 26th due to the Local Government devolution. Ms Trewartha confirmed that the risks are and will be captured as part of the risk register.

Action: The request to be added to the bottom of the work programme.

Ms Knott sought confirmation regarding February 2026 to have a briefing on Wellbeing, Transport and Procurement. The Chair confirmed

Action: Work Programme to be updated.

60/25 Any Other Business

None

Date of next meeting

9th February 2025 – Main Conference Room