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

Members received a pre-briefing

Present
Mr Luke Pulford (The Chair), Ms Wendy Yeadon, Mr Pradeep Khuti, Ms Janette Pallas and 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)
Ms Tina Lee (Executive Secretary & Minute Taker)

Office of the Chief Constable (OCC)

T/DCC Michaela Kerr (T/Deputy Chief Constable)
Mr Paul Dawkins (Assistant Chief Officer Finance & Resources)
Mr Roy Mollett (Inspection Liaison and Project Officer)
Mr Matthew Jones (Head of Safety, Sustainability and Risk)

Auditors

Mr Keith Chaisewa (Grant Thornton)
Mr Alexander Campbell (Forvis Mazars)
Ms Sarah Knowles (Forvis Mazars)

1/26 Apologies
Ms Lauren Griffiths (Grant Thornton)

2/26 Urgent Business

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

None raised.

3/26 Declarations of Interest

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

None raised.

Ms Knott made everyone aware that declarations of interest forms will be coming out again, along with business interest forms, to be signed and returned.

4/26 **<u>Minutes from the meeting held on 9th February and 26th March 2026 and Rolling Action Sheet</u>**

The minutes of the meeting held on 9th February were discussed and following amendments agreed.

The minutes had Ms Yeadon's name spelt incorrectly and page numbers need to be added. The Chair also stated that the actions from this set of minutes are not included on the Action log. T/DCC M Kerr raised there is a VCOP report in the minutes from February which is not on the rolling action log. The report is ready and will be shared with members.
Action: Minutes to have page numbers added and misspelling of Ms Yeadon's name to be amended on first set of minutes. All Actions from these two sets of minutes to be added to the rolling action sheet and assigned owners, along with the VCOP report and actions.

The minutes of the meeting held on 26th March were discussed and following amendments agreed.

Ms Pallas queried whether the panel had received all the dates of the Force meetings (65/25). Actions 68/25 and 69/25 have no updates but this may be because of them not being included on the rolling action log. Ms Knott noted that there has been a short period of time between the two meetings, however these will be picked up and updated on the rolling action log. Ms Knott also commented that she had met with Mr Dawkins to discuss the protocol as it is a joint meeting and an update will be provided for the next meeting.

Ms Pallas noted that the recruitment and retention paper had only been received by the panel the evening before the meeting (13 May) and had not had time to read it, so could not comment on this paper. There was also an action to introduce the Chair to the new Chair of the Ethics and Transparency panel, so need to ensure these actions are followed up and also on the rolling action log.
Action: Rolling action log to be updated accordingly.

<u>Rolling Action Sheet</u>

Anything proposed closed and not discussed are accepted as closed.

The Chair stated that this document that needs improvement with attention to detail and the panel receive documents in a timely manner. The Chair and Ms Lee will be meeting to set out and improve the SLA.

5/26 **<u>Internal Audit Progress Report</u>**

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

Mr Cambell (Forvis Mazars) introduced the report and stated there had been updates since the report was written.

On Page 3 there is a snapshot of the work undertaken and there is still an audit which field work is still ongoing. Page 7 sets out the overview of internal audit plan. At the time of the report all but one of the audits have been delivered and draft reports issued. Since the report the remining audit has been completed and awaiting comments back from management. Therefore, audit progress is further forward than the snapshot on page 3 indicates.

Page 13 - Mr Patel queried whether there are any implications because of the low training completion rates for GDPR. T/DCC M Kerr confirmed that they are at 84% training compliance, which is higher than the agreed threshold of 75% which the Force is aiming for. This tolerance level is because of staff change over. The Force recognise some level of risk, but it is within the tolerance level so no further action to be undertaken other than monitoring it. Mr Patel raised that the Data Protection Foundation level programme is at 20% and queried misinterpretation of this figure. T/DCC Michaela Kerr stated that the Force are now at 84%. Mr Campbell added that it's the introduction to GSC is the mandatory training and this is at 84%. The data protection foundation level programme, counter corruption and managing information are not mandatory training packages on College Learn.

T/DCC M Kerr confirmed that the focus is always on the mandatory training as there needs to be a balance between abstractions. Some will need to complete it as it is a core requirement of individual's roles but it is not a force-wide requirement. The Chair queried whether the 20.68% is the percentage of staff required to do the training or that 20.68% of the required to do the training have undertaken it. Mr Campbell confirmed that he will check and respond back to the panel outside the meeting. The Chair also queried whether staff have completed it with the timeframes and completed refreshers when required. **Action: Mr Campbell to share with the panel the requirement of staff to complete the training and whether they have done so within the required timescales before the next meeting.**

Mr Khuti asked that in future reports there is a clear distinction between mandatory and non-mandatory training requirements. Action: future reports to distinguish between mandatory and non-mandatory training requirements and completion levels.

The Chair raised that there is a theme around wider training and there appears to be a risk around the culture and the take up of training, in particular non-mandatory training. The Chair queried whether this is an area that is captured on the risk register. T/DCC M Kerr explained the challenges around balancing training that is recommended, the amount of ideal training and what is useful and relevance to the organisation which is incredibly broad. The Chair commented that the panel would like to see that risk explored and get an understanding of the Force's risk appetite around accepting some of targets being lower.

Page 5 - Ms Yeadon queried the lack of agreement between the OPCC and the force on the sustainability strategy, the resources put in and the transition from the OPCC to any new governing body.

Ms Trewartha confirmed that work on the sustainability strategy was at 99% and on the verge of sign off. Advice had been taken from the APCC in relation to net zero and the legal requirement for a policing body. The auditors have looked at this and have come back with a different view that net zero is a legal requirement. Further legal advice has been sought and corroborated that it is a legal requirement for the organisation to have a net zero ambition. Work is being done on what this will look like given that the PCC objects to net zero as he feels it is not? financially viable. The OPCC will continue until May 2028 and there will be some governance and accountability body post May 2028 onwards. Where the environmental and sustainability sits at this point is unknown as the information has not been released yet. It is in legislation now that there should be a sustainability strategy and environmental strategy and the ambition to have net zero included otherwise we are in breach of legislation.

Mr Dawkins commented that the Force have significantly reduced their carbon footprint over the last 15 years. The Force have worked hard to become more sustainable through a number of different initiatives and used the tech available to reduce the carbon footprint but need to balance affordability with practicality. Mr Dawkins stated that the challenge now is electrification of the fleet. The Force are moving very slowly on this because it is so expensive and the infrastructure isn't there. A survey was completed in the last 12 months which will be shared. The grid cannot support the full electrification of the fleet for an organisation of this size, which is just under 600 vehicles. There are challenges and the tech needs to move on. This is not just relevant to Leicestershire Police and is a national issue.

The Chair queried whether the identification of the funds not being received were as a result of the audit. Mr Campbell confirmed that none of the funds were lost, they were delays in the case which meant that at the time of audit the income had not been received, and it was received on 6th June. This is not an issue with the process of receiving of income but more around the working arrangements between Regional Organised Crime Units (ROCUs).

Ms Pallas raised concerns around working arrangements at a regional level not being right and queried what new processes and procedures are going to be put in place and the time scales for the transition to larger forces. T/DCC M Kerr updated there are no time frames yet however they are in active dialogue with National leads for the Police reform. Lord Hogan-Howe is leading the policing reform work and was in the region to gain insights and views from chief constables for the model. There are no further details of time frames and direction of travel. **Action : T/DCC Kerr will write to panel members as and when any new developments emerge.**

7/26 <u>Internal Audit Annual Report 2025/2026</u>

The panel received a verbal update from Mr Campbell (Forzis Mazars).

Mr Campbell reported that all reports are now in draft and are in the process of putting together all the information for the annual conclusions, as well as carrying out their own assessments on conformance to the level of internal audit standards. With regard to audit delivery, conclusion is likely to be moderate with a caveat that there is still work to go through and this will be finalised before issuing the bi-annual conclusion officially.

8/26 <u>External Audit Plan 2025/2026</u>

The panel received a report from Mr Keith Chaisewa (Grant Thornton) on the External Audit Plan 2025/2026. The report marked 'E' is filed within the minutes.

Mr Chaisewa reported audit planning work had been completed and the following significant risks had been identified. The first being management override of controls affecting both the group, the Chief Constable and the PCC. Secondly the valuation of the PCC's land and buildings and the final significant risk being the valuation and gross defined benefit liability and the valuation of plan assets.

The planning materiality of the group, PCC and Chief Constable is based on 2024-25 gross expenditure using a measurement percentage of 2.5%. For the audit testing, it is planned to make use of the PCC's materiality, being the lowest of the three. In terms of value for money, the risk assessment regarding the arrangements to secure economy, efficiency and effectiveness in the use of resources has not identified any significant weakness areas or related risks requiring addition work.

The audit fee for the PCC and group will be £112k and £58k for the Chief Constable. For 31 March 2026 reporting, the backstop date will be the 31 January 2027, and for the 31 March 2027 reporting, that date will be the 30 November 2027. The auditors internal date will be 30 November 2026, which is a dry run to ensure a better position to be able to meet the backstop date in 2027.

Mr Dawkins queried the additional fees for historical audit work. Financial years 2021/22 and 2022/23 were disclaimed by the predecessor auditors as work was not completed. Due to that 2023/24 and 2024/25 were also disclaimed. The aim is to rebuild/regain back assurance over the next few months, so they can issue unqualified opinion in the next year or two. Need to revisit prior years to gain assurance over reserves, general fund and other areas. Mr Dawkins expressed his concerns over the additional fees incurred especially as most of the work has been undertaken by the previous auditors, therefore effectively paying for the service twice.

Mr Chaisewa reassured the panel that it would be highly unlikely that there will be any additional fees on top of the £49k (query – is this on top of the £58k quoted above?) to complete the work towards gaining back assurance.

Ms Knott asked for confirmation that most of the work will be around the PCC and group accounts, and that assurance would be gained quickly around the Chief Constable accounts. Mr Chaisewa confirmed that they still would need to perform journals testing across both the Chief Constable and the PCC, as there are certain procedures that overlap between the two entities. However whether assurance will be gained back quicker for the CC accounts Mr Chaisewa would need to clarify.
Action: Mr Chaisewa to clarify whether assurance for the CC accounts would be quicker and a return to unqualified opinion sooner than for the PCC/Group accounts.

Ms Pallas raised the issue of whether future change in auditors require additional work to be undertaken and therefore additional costs. Mr Chaisewa stated that once a financial year has been audited, any incoming auditors can place reliance on the work completed.

9/26 **<u>Annual Effectiveness Review</u>**

The panel received a report from Ms Kira Knott on the Annual JARAP Effectiveness Review. The report marked 'F' is filed within the minutes.

The Chair, Mr Dawkins and Ms Knott had met the internal auditors to work through the annual effectiveness report and it is best practice to complete a review of these reviews on an annual basis. The Chair thanked everyone for their time and will follow up with Ms Knott to address to areas that were identified as a slight weakness.

Closed Session

REDACTED

Open Session

14/26 Future Work Programme

The Chair commented that the panel had received a briefing on wellbeing, and this was very useful, however the HR element was lost and the panel wanted to see the impact of this on the workforce and why they are needed. The panel would like to understand how the wellbeing offer discussed in the targeted briefing are intended to mitigate, reduce and improve the impact on the workforce. **Action: T/DCC M Kerr to provide either a report or a briefing on how the wellbeing offer is intended to mitigate, reduce and improve the impact on the workforce.**

The Chair also asked for the Terms of Reference to come back to the panel for review and sign off. Action: The Terms of Reference to be signed off by JARAP.

Ms Pallas asked about end of year approval of accounts, will this be part of the August meeting, or will there be a separate meeting. Ms Knott confirmed that historically this was a separate meeting, however the last few times they had been merged into the main meeting. It was agreed to include this in the main meeting if the timeline worked.

T/DCC M Kerr asked for the actions to be sent out before the papers a couple of weeks after the meeting. Ms Knott confirmed that the draft agenda for the next meeting will be agreed at the previous meeting and this can then be distributed so everyone is fully aware of when papers are due. At the same time, once the minutes have been completed and signed off, these will be sent out with the action log. The minutes have to be done within five working days and once these have been approved and signed off by the Chair and Vice Chair they can be distributed. **Action: Ms Lee to meet with the Chair to discuss the SLA and working protocol to ensure that it is fit for purpose and meeting administration is in line with expectations.**

The Chair asked for future items to include transition to potentially regional forces as and when there is more news about that, and to have a briefing paper on this so that the panel are fully informed. And as we move away from an OPCC model, and as the date is closer, to have updates on how that is going. Ms Trewartha confirmed that this is already on the work programme as a targeted briefing for 19 November.

15 /26 Any Other Business

None.

<u>Date of next meeting</u>

26th August 2026 – Main Conference Room