



## Cleveland Joint Audit Meeting Record – OPEN SESSION

**Date:** Thursday 26<sup>th</sup> June 2025

**Time:** 10:00 – 12:30

**Venue:** PCC Meeting Room, CPHQ, Cliffland Way, Hemlington, TS8 9GL and MS Teams

### Meeting Attendance:

Committee Members	
Stuart Green – Chair (SG)	
Liz Hall (LH)	
Catherine Dillon-Goodier (CDG)	
David Chefneux (DC)	
Gill Rollings (GR)	

Office of the Police and Crime Commissioner	
Lisa Oldroyd (LO)	Chief Executive and Monitoring Officer
Michael Porter (MP)	Chief Finance Officer
Heidi Spencer (HS) (Minute Taker)	Executive Assistant

Cleveland Police	
Wayne Fox (WF)	Assistant Chief Constable
Karen Naunton (KN)	DSE Superintendent
Nick Eyley (NE)	Commissioning and Procurement Manager
Gill Currie (GC)	HMIC/Governance Manager
Tara Holford (TH)	Business Transformation Manager
Marianne Clarke (MC)	Head of Legal Services

External Auditors – Forvis Mazars:	
Matthew Stacey (MS)	Senior Manager - Public and Social Sector Audit
Mark Kirkham (MK)	Partner

### Apologies:

Ian Wright	Director of Finance and Assets
Nick Sutton	Health and Safety Manager
Victoria Fuller	Deputy Chief Constable
Jon Carling	Committee Member

Agenda Item:	Discussion / Action:	Action Owner:
1.	<p><b>Apologies for absence:</b></p> <p>Apologies were noted from Jon Carling, Ian Wright, Victoria Fuller and Nick Sutton.</p>	
2.	<p><b>Welcome and Introductions:</b></p> <p>The chair introduced the meeting and welcomed attendees and members.</p> <p>Chief Constable Mark Webster attended the start of the meeting thanking the Committee for all valuable input and dedicated work as this was the last meeting prior to his retirement next month.</p>	
3.	<p><b>Declarations of interests:</b></p> <p>No declarations of interest were made.</p>	
4.	<p><b>Open Minutes of the previous meeting held on</b></p> <p>The minutes of the previous meeting were deemed an accurate and reasonable record.</p>	
5.	<p><b>Internal Audit Reports and Progress Plan Update:</b></p> <p><b>Cleveland Police Audit Completion Report &amp; Annual Audit Report 2023-24:</b></p> <p>a. HR: Wellbeing Framework and Medical Retirement</p> <p>Policies and procedures have been reviewed with specific consideration given to the Blue Light Wellbeing Framework, supported by the implementation of a Blue Light Action Plan. This has included upskilling staff through targeted training, raising awareness, and delivering wellbeing campaigns across the organisation. To support monitoring and evaluation, wellbeing scorecards have been introduced to provide representative data and insights. Governance arrangements are firmly in place to oversee delivery and ensure accountability.</p> <p>In relation to medical retirement, the review confirmed that the correct procedural steps are being followed, including appropriate referrals and clear communication of the right to appeal. Sample cases demonstrated compliance with expected standards. The audit provided substantial assurance, with a key conclusion that the organisation has</p>	

	<p>clearly adopted the National Framework, thereby strengthening its processes. While some actions were identified to further enhance the approach, no significant issues were found.</p> <p>Members noted the report.</p> <p>b. Annual Internal Audit Report and Opinions 2024/25</p> <p>The draft report has been completed with no significant changes, and sufficient work has been undertaken to support the provision of an audit opinion. The findings are captured on pages 3 and 4 of the report, with separate commentary provided for both the Police and Crime Commissioner and the Chief Constable. Within this, a second-line assurance opinion has been issued, confirming that the organisation has an adequately effective framework for risk management, governance, and internal control. However, further work has identified opportunities to enhance this framework to ensure it continues to meet adequacy and effectiveness standards over time.</p> <p>LH thanked internal audits for all the hard work during the year and the added value this has brought, as it has identified issues which have been positively received and responded to by the Force.</p> <p>MP highlighted that this was an area where there was a strategic decision to increase investment to increase assurance and ensure the internal audit programme was reviewing the right places.</p> <p>MS stated one of the biggest challenges they have with any organisation is to get the engagement so a special thanks to Gill Currie for her valuable role. The plans would not be where they and get them completed without her work and the reports for 25/26 are well under way.</p> <p>Members noted the report.</p> <p>c. Emergency Services News Briefing</p> <p>MS provided an overview of the report, highlighting sector updates.</p> <p>Members noted the report.</p>	
6.	<b>External Audit Update:</b>	

	<p>a. Cleveland Police, PCC &amp; CC - Audit Strategy Memorandum 2024/25</p> <p>MK report that there are no areas of concern that needs to be raised with the committee at this point.</p> <p>DC refers to page 11 where there is a slight concern that the accounts are prepared and ready by the end of June in line with the regulatory requirements, but the audit doesn't start until October to December. Highlighting the risk of slippage, and the reputational risk this could bring for the Force and the PCC through no fault of their own.</p> <p>MK advised that the timeline is as mapped out and options for adjusting it do not exist. He advised that they have another set of audit accounts, a shared reputation risk, but appreciate the impact on workload officers who have always strived to support the audits of previous years. The group will be aware of the deadline of completing the audits.</p> <p>LH put forward the recommendation to complete the audit earlier next year. MK advised that they would continue to bring the local government audit completion work forward, hopefully will be able to do it sooner but cannot give any firm assurance on that.</p> <p>LH asked in relation to the audit of the Teesside Pension Fund if they are confident, they will be able to get it done in time to sign off the accounts with the problems that occurred the last couple of years. MK replied they have recourses and procedures planned to be able to meet the timetable requirements.</p> <p>DC asked if updates will be provided on progress made which MK confirmed they are happy to do at JAC meetings.</p> <p>Members noted the report.</p>	
<b>7.</b>	<p><b>Internal Audit Recommendations Tracker</b></p> <p>a) Cleveland Police Progress Update</p> <p>GC provided a summary of progress that had been made, there were currently 14 actions with 10 proposed for closure.</p> <p>b) PCC Progress Update</p> <p>RK advised that significant progress had been made in relation to complaints and commissioning actions. Some</p>	

	<p>implementations have had some delay due to development of the new Police and Crime Plan.</p> <p>Members noted the reports.</p>	
<b>8.</b>	<p><b>In Year Financial Monitoring and MTFP</b></p> <p>a) PCC Budget Monitoring Outturn Report for 2024/25</p> <p>MP provided an overview of the report, advising that the report will be presented to the PCC next month. He report will be discussed with the PCC next month.</p> <p>LH noted the underspend in the report and with funding returned to central government. It was asked if the funding will be re-provided next year and what is the impact if it's not.</p> <p>MP advised the money will not be rolled forward to next year. Short term government grant funded schemes, place significant challenge on the organisation to deliver within a compressed timescales – with some grants landing in October and requiring spend and delivery by end of March. The underspend referenced predominantly relates to Immediate Justice pilot which came to an end in March 25. Money was going to be provided to other non-pilot areas during the year but that was stopped. Trying to spend the money for the sake of it to an extent. It is very challenging as grant agreements land late when delivery should already have started.</p> <p>DC noted that reserves are under pressure, is there any scope for generating any additional capital receipts from the asset base.</p> <p>MP advised that there are limited assets to dispose of, with us currently in the process of selling the old Police Station in Thornaby.</p> <p>Members noted the report.</p>	
<b>9.</b>	<p><b>PCC Capital &amp; Treasury Management Outturn Report</b></p> <p>MP provided a summary of the report, highlighting that there had been some challenges around cash and cash flow but that is due to minimised borrowing.</p> <p>There had been slippage in the delivery of the fleet program but not of significant concern.</p>	

	<p>DC raised a query in relation to cash flow and receipt of the pension top-up grants in June/July, are there intentions to borrow it will be towards the backend of the year when the interest rates are lower.</p> <p>MP advised that he was working through plans in relation to borrowing option towards the end of the year but noted that interest receipts had provided an offset.</p> <p>Members noted the report.</p>	
10.	<p><b>Draft Accounts:</b></p> <p>a. Audited Statement of Accounts 2023/24 update</p> <p>MP brought the members attention to an in relation to the Force's publication of accounts. Despite the account been sign-off by Committee the Force did not publish them on their website by the required timescales. This was a website administrative error. This year we will ensure the that the Force's accounts are also published on the PCC's website.</p> <p>b. Draft Statement of Accounts 2024/25</p> <p>MP advised that no accounting policies has been changed. The report mentions the role and responsibility of the Audit Committee. The draft will be published on both websites to give the public the right to review and ask any questions. The audit accounts need to be published by the end of February 2026.</p> <p>Members noted the reports.</p>	MP
11.	<p><b>PCC Annual Governance Statement</b></p> <p>MP presented a review of the governance statements from a PCC perspective, highlighting areas where we believe improvements can be made. No significant governance issues identified. The statement is a draft an MP will update when the final statement of accounts is completed.</p> <p>Members noted the report.</p>	MP
12.	<p><b>Civil Claims Overview</b></p> <p>MC provided an overview of the latest position, up to end of March 2025 – noting little change and nothing by way of</p>	

	<p>exception to report. Employment tribunal information where there are 10 across the service, two of which are unique and specific to Cleveland. Both claims are related to unfair dismissal but very different in terms of what has been alleged. Civil claims – 12 new and 8 finalised since the last report in February.</p> <p>Members noted the report.</p>	
13.	<p><b>Cleveland Police Annual Governance Statement (Draft)</b></p> <p>TH presented the annual review of the Force's annual statement and governance assessment. The document has been updated ready to be published. Same approach as previously adopted. Two additional areas of significant risk that has been identified in consultation with Ian Wright are in relation to the Neighbourhood Policing Guarantee and an Adverse External Audit opinion on accounts.</p> <p>Members noted the first draft.</p>	
b)	<p><b>Annual Health and Safety Report</b></p> <p>Nick Sutton sent apologies and were not able to present.</p> <p>LH commented on the significant amounts of work that has gone on to approve the report and the progress has been huge. GC will feed back.</p> <p>SG asked in relation to risk relating to injuries on duty – change to the scenario-based training. How do we monitor and keeping a handle on it – GC to follow-up for incorporation into future reporting arrangements.</p>	GC
c)	<p><b>Code of Corporate Governance - Threshold Changes Update</b></p> <p>NE advised that this report follows-up from the update provided to the Committee in March 2025, and advises of the following amendments to the Code of Corporate Governance Framework:</p> <ul style="list-style-type: none"> <li>• Section F in relation to Procurement Process thresholds be updated for the Low Value Procurements to be below £20,000 (currently £10,000)</li> <li>• For Medium Value Procurements to be above £20,000 (currently £10,000) and below £50,000.</li> </ul>	

	<ul style="list-style-type: none"> <li>• In Section F, and Section G (Delegated Limits) threshold limits to be amended from £10,000 to show as £20,000 in line with the above.</li> <li>• Additional amendments are requested to remove references to the Procurement and Contracting Regulations 2015 (as the previous regulatory framework governing Public Sector Spend) and replace these with the Procurement Act 2023 (as the new regulatory framework)</li> </ul> <p>Members noted the amendments.</p>	
<b>d)</b>	<p><b>Any Other Business:</b></p> <p>N/A</p>	
	<p><b>Date of next meeting:</b></p> <p>Thursday 25<sup>th</sup> September 2025 – 10.00 – 12.30</p> <p><b>Venue:</b> PCC Meeting Room, CPHQ and MS Teams</p>	