

JOINT AUDIT COMMITTEE

DRAFT MINUTES

Date: 31 July 2026

Time: 14:30 hours

Location: Teams

Members:	John Pye (JP)	Chair
	Lucy Sales (LS) Amna Rehman (AR) Cecilie Booth (CBo) Benjamyn Damazer (BD)	
In Attendance:	Chris Balmer (CB)	Deputy Chief Constable
	Jack Hudson (JH)	Chief Executive OPCC
	Phil Trussell (PT)	CFO for the OPCC
	Jon Lee (JL)	CFO and Director of Resources
	Daniel Harris (DH)	RSM
	Natalie Reid (NR)	KPMG
	Neil Stacey (NS)	Head of Performance and Improvement for the Constabulary
	Elaine Fox (EF)	Principal Accountant for the Constabulary
	Les McCracken (LM)	Force Risk & Non-financial IA Controller, Organisational Improvement, Constabulary
	Charlie Murfitt (CM)	Governance and Compliance Officer for the OPCC

1.	Welcome and Apologies
	JP welcomed attendees to the deferred meeting of the Joint Audit Committee. Apologies were received from:

	• Darryl Preston, Police & Crime Commissioner • Simon Megicks, Chief Constable • Kirsty Toone, Head of Finance
2.	Declarations of Interest
	There were no declarations of interest.
3.	Agreement of the minutes from the last meeting held on 25 February 2026.
	The minutes were reviewed and agreed as an accurate record. The actions had all been completed and were closed.
	Resolved (i) The minutes of the meeting held on 25 February 2026 were approved. (ii) Outstanding actions were reviewed and noted.
4.	Election of Vice Chair
	JP advised that the Committee's Terms of Reference required the appointment of a Vice Chair. CBo was nominated for the position and was unanimously supported by those present. CBo as Vice Chair, will act as Chair for the meeting scheduled to take place on 3 September 2026. JH updated members on the recruitment of a permanent Chair. An update had been previously circulated to members. JH confirmed that an advertisement would be issued prior to the next scheduled Joint Audit Committee (3 September 2026) with interviews scheduled to take place later that month. This should result in the appointment of a new Chair. It is anticipated that the new Chair will be in position ahead of the scheduled meeting in November 2026. The Committee discussed future membership requirements, noting that LS's current term would end in January 2027. Members suggested that recruitment for any future committee vacancy should be combined with the recruitment process for the permanent Chair. This was agreed.

	Resolved (i) Cecilie Booth was elected Vice Chair. (ii) Recruitment of a permanent Chair will proceed prior to 3 September 2026. (iii) Membership requirements will be considered alongside the Chair recruitment process.
5.	Transition to Mayoral Model
	JH presented an update on preparations for the anticipated transfer of police governance responsibilities to a Mayoral Combined Authority from May 2028. Members were advised that governance, leadership and risk management arrangements had been established together with a series of workstreams covering governance, finance, workforce, commissioning and partnerships. JH reported that initial engagement had taken place with the Combined Authority and that further meetings were scheduled. Work was progressing on developing arrangements to support transition planning despite continuing uncertainty regarding national policy, governance reform and wider local government reorganisation. CBo noted that the Committee had not yet been provided with a detailed transition programme plan or supporting governance arrangements from the Combined Authority. Drawing on experiences from other Combined Authorities where transition programmes were already underway, CBo suggested that further engagement should take place and that, if available, the programme plan should be shared with the Committee. BD stressed that responsibility for leading implementation ultimately rested with the future host organisation and should not be seen solely as a responsibility of the PCC or OPCC. JL supported the comments made by Committee members and noted that the OPCC had been actively seeking engagement and clarification regarding future arrangements. AR suggested that the wording of the strategic transition risk should more clearly distinguish between matters within the control of the OPCC and matters dependent upon external organisations.

	JP summarised the discussion, noting that the Committee wished to gain greater visibility of the transition programme, governance arrangements and delivery plans being developed by the Combined Authority. JP also emphasised the importance of maintaining business-as-usual activity while planning for transition.
	Resolved (i) The Committee noted the update. (ii) The Committee expressed concern at the lack of a detailed transition programme and project plan. (iii) The Committee supported continued engagement with the Combined Authority and other relevant stakeholders.
6.	Internal Audit
	a. Progress Report – DH presented the Internal Audit Progress Report. The Committee noted completion of the 2025/26 Internal Audit Plan. The final Cambridgeshire-only reviews had received positive assurance opinions. DH advised that the 2026/27 programme was underway with audit activity progressing to schedule. DH sought Committee approval for the proposed approach to the External Quality Assessment required under the Global Internal Audit Standards. This would involve a single assessment of RSM's methodology rather than individual assessments for each client organisation. The Committee supported the proposal. DH discussed the advisory review of Failure to Prevent Fraud. The review had identified several actions across BCH arrangements. Subsequent clarification from the Home Office had confirmed that the legislation did not directly apply to police forces, although the actions identified remained good practice and would continue to be progressed. LS emphasised the importance of ensuring the minutes reflected that the legislation was not directly applicable to police forces. Members discussed several BCH audit findings and assurance reports. Discussion focused upon ensuring that future audit scopes reflected the most appropriate sector standards and frameworks when assessing complex specialist

	areas. DH confirmed that all reviews had been conducted against agreed scopes and that identified recommendations remained valid. b. Annual Internal Audit Report 2025/26 – DH presented the Annual Internal Audit Report and confirmed: • Positive annual assurance for the Constabulary. • Positive annual assurance for the Commissioner. The opinions would support the production of both Annual Governance Statements. c. (i) Financial Recommendations JL reported a positive position with only a small number of recommendations remaining open. None represented significant control concerns. (ii) Non-Financial Recommendations NS presented an update on outstanding non-financial recommendations and reported that there were no overdue actions. The Committee discussed the balance between public transparency and ensuring information published through committee papers did not inadvertently expose operational vulnerabilities. (iii) OPCC Recommendations JH advised that substantial progress had been made in implementing audit recommendations relating to risk management. Improvements included: • Revised guidance for risk owners. • Enhanced risk scoring arrangements. • Improved alignment with Police and Crime Plan priorities. • Quality assurance arrangements for risk management processes. Members reiterated that Audit Committees note and scrutinise assurance arrangements rather than provide direct assurance themselves.
	Resolved (i) The Committee noted the report.

	(ii) The Committee approved the proposed External Quality Assessment approach. (iii) The Committee noted the positive annual assurance opinions. (iv) The Committee noted the updates. (v) Progress against recommendations was considered satisfactory.
7.	External Audit
	NR presented the External Audit Plan for 2025/26 and outlined the proposed audit approach for both the Commissioner and Chief Constable accounts. NR explained that the audit would continue to focus on the mandatory significant risks associated with management override of controls and the valuation of post-retirement benefit obligations. In addition, work would be undertaken in relation to value for money arrangements, with specific consideration being given to the cancellation of the Monks Wood Training Centre project. The Committee received an update on the national build back assurance programme and the ongoing work to restore full audit assurance following previous years' disclaimed opinions. NR advised that Cambridgeshire had been placed within the most positive category for build back arrangements and that good progress was being made towards the restoration of unmodified audit opinions in future years. Members welcomed the progress being made and sought assurance regarding the timetable for completing the audit. NR advised that audit fieldwork was progressing positively and that KPMG continued to work closely with finance officers to resolve outstanding matters. JL welcomed the constructive working relationship with KPMG and thanked both audit and finance staff for their efforts in supporting the audit process and ongoing build back work.
	Resolved (i) The Committee noted the External Audit Plan and Build Back Assurance update.
8.	Draft Statement of Accounts and Annual Governance Statements

	a. JL reported that draft accounts had been published on time and thanked the finance teams for the significant work undertaken. EF advised that work with external auditors was progressing positively and that clearance of key audit areas was anticipated during September. Members expressed their appreciation to finance staff for the quality and timeliness of the accounts. The Committee agreed that a separate member briefing would be beneficial to allow a more detailed review of the accounts outside of the meeting. b. JH and JL presented the draft Annual Governance Statements. The Committee noted that the statements reflected: • Governance arrangements and accountability mechanisms. • Risk management arrangements. • Progress in responding to previous governance issues. • Continued management of significant operational and financial risks. Updates were also provided in relation to: • Removal of the previous HMICFRS cause for concern relating to call handling. • Continuing work to improve firearms licensing performance. • Progress implementing pension remedy requirements. The Committee considered the statements appropriately reflected the governance environment.
	Resolved (i) The Committee noted the draft accounts. (ii) The Committee noted the draft annual governance statements.

9.	Risk Registers
	JP reminded the committee their role is to consider the risk registers. JP added that both registers are here at his request so the committee can consider risk in the round. a. Operational – CB presented the operational risk update on behalf of the Chief Constable. Members received an overview of the principal operational risks facing the Constabulary, including ongoing performance pressures and wider organisational risks. A new strategic risk relating to information disorder and misinformation was highlighted. CB also advised that significant work was underway to redesign and strengthen the strategic risk framework, including the introduction of enhanced risk appetite arrangements and a future annual risk statement. JP welcomed the proposed alignment with developments already implemented within the OPCC. Members discussed the importance of ensuring public-facing risk descriptions remained proportionate and did not inadvertently expose operational vulnerabilities. b. Strategic – JH presented the OPCC Strategic Risk Register. The overall risk profile remained stable. Key areas of concern included: • Long-term financial sustainability. • Governance reform and transition arrangements. • Workforce resilience. • Continuing management of BCH-related risks. AR reiterated the importance of clearly identifying responsibilities where risks depended upon external organisations. c. Risk Management Strategy Annual Review - JH presented the annual review and provided an update on progress implementing revised risk management arrangements. The Committee noted the report and welcomed progress made following audit recommendations.
	Resolved: (i) The Committee noted both risk registers.

	(ii) The Committee welcomed developments to strengthen strategic risk management arrangements. (iii) The Committee noted the report.
10.	Compliance with the Financial Management Code of Practice
	JL and PT presented the annual assessment. The assessment concluded that the Commissioner and Chief Constable remained compliant with the requirements of the Financial Management Code of Practice. Members welcomed the positive assessment.
	Resolved: (i) The committee noted the report and confirmed compliance.
11.	Annual Fraud Report
	JL presented the Annual Fraud Report. The Committee noted that while suspected fraud referrals had increased, overall levels remained low and robust control arrangements remained in place. Members discussed emerging risks including misuse of technology and artificial intelligence. CB brought assurance that fraud awareness and ethical standards continued to be promoted across the organisation. CB and JL highlighted the importance of maintaining regular staff communications and awareness activity. The Committee suggested that future reports could include a combined overview covering both Constabulary and OPCC arrangements.
	Resolved (i) The committee noted the report.
12.	Treasury Management

	PT presented the Treasury Management Strategy and Annual Report. The Committee noted that all Treasury Management activities remained within approved limits and regulatory requirements. Members discussed training arrangements for officers involved in treasury management activities and the timing of future reports. CBo suggested future reports should include the most up-to-date financial assumptions and market information where practicable.
	Resolved (i) The committee noted the Treasury Management reports.
13.	Review of Forward Work Plan 2026
	JP noted that future meetings should continue to focus on governance transition arrangements and associated risks. The Committee agreed that transition planning should remain a standing item
	Resolved (i) The committee noted the forward work plan.
14.	AOB
	There was no AOB.
	Date of Next Meeting
	The next meeting will be held on Thursday 3 September 2026 at 10:15 hours.
	Scheduled Meeting Dates Thursday 26 November 2026 at 10:15 hours Thursday 21 January 2027 at 10:30 hours