Joint Audit Committee

31.7.26

Report Title	Treasury Management Review	
Responsible Officer	Phil Trussell	
Report author	Treasury Accountant	
Risk register reference	N/A	
Previous papers to Committee	Annual updates previously provided.	
Report summary	The Treasury Management Review 2025-26 provides details of the outturn position for treasury activities and highlights compliance with the PCC's previously approved policies.	
Purpose of the report *Why is the report being presented to the Committee? (Tick all boxes that apply)*	Update/progress report	
	Provide assurance	X
	Present audit findings	
	Risk escalation	
	Policy/strategy review	
	Statutory requirement	X
	Other *(please specify)*	
Related Police and Crime Plan Pillar		
Source(s) of assurance *(Tick all boxes that apply)*	Internal Audit	
	External Audit	
	Internal management controls	X
	Independent review	
	Inspection findings	
	Other *(please specify)*	

<table>
<tr><td></td><td></td><td></td></tr>
<tr><td rowspan="3">Key issues, assurances and concerns</td><td colspan="2">Key assurance(s):
The Police & Crime Commissioner (the PCC) is required by regulations issued under the Local Government Act 2003 to produce an annual treasury management review of activities and the actual prudential and treasury indicators for 2025/26. This report meets those requirements.</td></tr>
<tr><td colspan="2">Significant concern(s):
None</td></tr>
<tr><td colspan="2">Mitigating action(s):
N/A</td></tr>
<tr><td rowspan="5">Action required
What is the Committee being asked to do? (Tick one box only)</td><td>Information – to note the contents of the report</td><td>X</td></tr>
<tr><td>Assurance – to review and provide assurance that arrangements are adequate and effective</td><td></td></tr>
<tr><td>Recommendation – endorse a recommendation to the PCC or CC</td><td></td></tr>
<tr><td>Approval – approve a documen, plan or approach where authority is delegated to JAC</td><td></td></tr>
<tr><td>Decision – make a decision wtihin the Committee’s delegated authority</td><td></td></tr>
<tr><td>Recommendation</td><td colspan="2"></td></tr>
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