

JOINT INDEPENDENT AUDIT COMMITTEE

LANCASHIRE POLICE & CRIME COMMISSIONER AND CHIEF CONSTABLE

Annual Report for the year April 2023 to March 2024

1. Introduction and Background

The Joint Independent Audit Committee for the Lancashire Police and Crime Commissioner (PCC) and Chief Constable (CC) was established on 1 April 2023, following the dissolution of the previous Joint Audit and Ethics Committee which had been in place since 1st April 2015. As a result of the dissolution, ethics would be dealt with by a separate committee.

2. Assurance

The Committee supports the effective discharge of PCC and CC business through the provision of advice and guidance in accordance with good governance principles; a focus on audit assurance; effective internal and financial controls and effective risk management processes.

3. Membership

The membership of the Committee throughout the year has been:

John Baker
Stephen Dunstan
Claire Hounslea
Margaret Rawding
Paul Richardson (Chair)

I would like to thank all the Committee members for their enthusiasm and commitment during the year and also officers and representatives from Lancashire Constabulary, Office of the Police and Crime Commissioner, Lancashire County Council Audit (internal auditors) and Grant Thornton (external auditors) for their support and assistance.

4. The work of the Committee

The Committee formally met 4 times during the year: June 2023, September 2023, December 2023 and March 2024. In addition to this, the committee met on two further occasions for the purpose of training and preparation of the internal audit plan. A number of committee members also participated in online training provided by CIPFA.

As part of its work, the committee considered various reports and provided subsequent advice and comment in relation to the following:

- External Auditor plan & reports
- Internal Audit plan & progress reports
- Financial monitoring reports
- Lancashire Constabulary Risk Register

- Police & Crime Commissioner Risk Register
- Treasury Management Strategy
- Reserves Strategy
- Provided vehicle scheme

5 Summary

The Committee is satisfied that the PCC and CC can take substantial assurance in respect of maintaining effective internal control, reporting on financial and other performance and in respect of risk management arrangements.

Paul Richardson

Chair of Joint Independent Audit Committee

June 2024