



**ethics, transparency
& audit panel**
Building public trust in policing and fire and rescue



Draft V01

Item 1

MINUTES OF THE ETHICS, TRANSPARENCY AND AUDIT PANEL (ETAP) POLICE & CRIME MEETING

Date: 10 June 2025

Location: Staffordshire Fire HQ, Room 1

Present:

ETAP members	Officers
Chris Key(CK) Chair	Louise Clayton - SCO Chief Executive (LC)
Bryon Preece (BP)	Ralph Butler SCO Director of Performance & Engagement (RB)
Emma Christmas (EC)	Kathryn Grattage – Governance Manager (KG)
Gurpreet Singh (GS)	
Jane King (JK)	John Bloomer - Force Director of Resources (JB)
Louisa Harrison (LH)	Emma Cranidge - Force Service Director for Finance (ECr)
	Jasraj Purewal - Force Head of Accounting (JP)
	External Officers in attendance
	Daniel Harris – RSM (DH)
	Paul Grady - Partner Azets Auditors (PG)
	Azola Dudula - Audit Manager Azets Auditors (AD)
SCO - Staffordshire Commissioner’s Office	
Force - Staffordshire Police Force	
FARS - Staffordshire Fire and Rescue Services	

No members of the public were in attendance today.

Prior to the meeting today, ETAP members held their pre-meeting. The annual private meeting with the Internal Auditors will take place after today’s meeting.

CK – thanked everyone for taking the time to attend the meeting this morning.

1. Declaration of interests, apologies, minutes and actions.

Declarations of Interest: None

Apologies: Chris Gill, Craig Brown and John Wheatley ETAP, Deb Wilne Force.

CK noted the resignation of Hifsa Haroon-Iqbal and thanked HHI for her contribution to the panel.

Minutes & Actions of the meeting on the 26 February 2025. There are no outstanding actions from previous meetings.

AGREED - That the minutes of the meeting held on the 26 February 2025, are confirmed as an accurate and true record.

2. Questions from members of the public: There were no questions from the public submitted for this meeting.

3. Update from Chief Constable

Chris Noble the Chief Constable, provided an update to the Panel.

Force Leadership; there is a new Deputy Chief Constable Becky Riggs. There were also two Assistant Chief Constable positions filled by Caroline Marsh, who will be rejoining Staffordshire as an ACC in a couple of weeks, and Paul Talbot in position as temporary ACC. The team has a good balance of experience.

Chief Superintendent Williams moved from territorial policing to the role of Chief of Staff, and will be responsible for change and the efficiency plan, and will be working with JB and ECr. The Force has moved to one Chief Superintendent over all of local policing and has twinned a number of local policing teams; Cannock and South Staffs, Lichfield and Tamworth, and Newcastle and Moorlands, this will be an ongoing piece of work to ensure the right balance on the team.

Performance and Inspection; there are a number of reports, including the Policing Plan which will be shared separately with the Panel as they are not yet in the public domain. The changes to the Plan will be around accelerating improvement, a stronger focus on innovation, particularly digital, a stronger focus on developing people and culture, and pushing on with partnerships to deliver a better service to the public.

Regarding inspection, the PEEL report was issued last summer and showed a very strong and positive direction of travel. There has been a recent Child Inspection and the Force had a hot debrief last week, again it showed a positive direction of travel, with some ongoing challenges around experience in the workforce. There have been an additional 100 officers in public protection in the last couple of years. The inspection was supportive of the approach and direction of travel. Numbers of officers is a challenge followed by experience, the report overall was positive and around working in partnerships and with other colleagues. The final report will probably not be received for a further four to five months.

Overall performance has been strong in terms of how the Force investigates and deals with crime. There are circa 70 Key Performance Indicators and from a sea of predominantly red this is now predominantly green and amber with just two reds, in the indicators. This is positive but it is about continuing to deliver this improvement.

In the inspection cycle it is anticipated that the next PEEL will be 2026. JB will cover off the finance in detail but Staffordshire are in a relatively healthy financial position, but some of this is down to under investment in certain areas in the past. The efficiency programme which will run through 2025–2029

has a number of core outcomes: living within our means and achieving a balanced budget, investing for the future and a careful change to the workforce mix. Overall the approach will be cautious, and the Force are awaiting the finance settlement details on 11 June 2025.

People and Culture; There has been a slowing of recruitment around Force staff, apart from in the Contact Centre and Digital Data and Technology (DDaT). Continuing to carefully increase police numbers, including through a non-academic route, where applicants are not required to have a degree or achieve a degree in their first 3 years, there has been real interest in this.

Overall culture on the frontline is defined by chronic inexperience at front line and supervisor level and there is a lack of maturity, in off-duty behaviours rather than criminality. There are enduring challenges for colleagues from a range of minority backgrounds, where on occasions feel they do not always have the opportunities or are treated the way they should be. There are some challenges around respect between Police Staff and Police Officers in light of the efficiency plan. The Force do not think the situation will result in enforcing redundancies, but there are challenges around culture, which the force is tuned into, and will keep as a priority for the new DCC.

Strategy and Transformation; the Policing Plan shows the focus and evolution, continuing to build and accelerate innovation in the approach. Staying with the local model of policing, but leaning out some of the management numbers.

Risks; the Panel has access to the Force Risk Register and there are some enduring risks, but the Force has been able to make progress around these lately. There is a positive recovery plan implemented around digital risks, to the satisfaction of the regulator around this area. The risks are reviewed every month and there is significant investment required for some areas.

Politics and Reform; There have been some shifts politically, with the national government keen around the neighbourhood policing guarantee. Locally there has been a recent shift in terms of County Council arrangements, although it is too early to predict any changes around the approach at present.

For the year ahead, the key elements are the Policing Plan and the Policing Crime Plan, to continue working with FARS as there are still opportunities for collaboration. The four-year efficiency plan needs to be thoughtful before making commitments to lock in to specific areas.

CK thanked CN for debrief and the clear structure of the report.

Q: CK in relation to the technology space, how comfortable are you that the Force has the skills in place to deliver what is needed through 2025-2029 and what are the main challenges?

A: CN For the last two years it was about core stability, patching and updates. In the last 12 months there has been a new director of DDaT from Stoke City Council. There is a new DDaT strategy and the National Strategy has also just arrived so the Force are working on merging the two strategies. They are now pushing into robotics around automated work and the potential of AI and exploiting this technology. The Force has increased their pay scales around DDaT, as it is a very competitive market, there are still a number of vacancies but are confident that the Force is now a more attractive employer. There are occasions where it is necessary to buy in capability and skills, but want to have a core mass of capability in house to enhance digital innovation. The Force is probably around 70% of the way there in recruiting the mix of capable staff, there is real progress with a positive direction, but it will probably be 12-18 months before this balance is fully in place.

Q: BP what makes Staffordshire more attractive to recruitment, this is not just salary?

A: CN the Force is probably one of the more attractive employers in Staffordshire. In general, it offers job security, pensions, maternity/paternity rights so it is an attractive employer we just need to ensure we are selling the overall package when it comes to recruitment. There are lots of different ways to be an attractive employer, looking at collaboration but it is also about valuing the people you have, as they are advocates for the organisation.

Q: JK there has been a lot of media interest nationally regarding cases collapsing due to lack of evidence or lost evidence. Is this being reflected locally with media interest or Freedom of Information requests?

A: CN Staffordshire is not unique to any other forces, and recognise that lost or misplaced evidence even if it was only to be one case is not acceptable. There are ongoing reviews for the way that evidence is managed and this is a key component of the risk register, around how property is managed in an effective and efficient manner. There is a Superintendent in charge with a clear focus on the policy and what that looks like in the future in regards to property storage.

Q: JK in relation to workforce, and around fixed term contracts, we understand the benefits of this for certain elements, but is this being used as a tool more generally?

A: CN if there is a limited funding period or around a project then it can be helpful, but going forwards we would want to have a workforce that can pick up this type of work. From a change capacity point of view the Force has recently reviewed the corporate development team to have the capability to manage this rather than use a consultant.

JB added there is a time and a place for this but it is about the balance around this and the organisation does best when it recruits permanent staff.

CN added that sometimes the Force doesn't always exploit their existing relationships, in terms of driving more consultancy and capability out of those relationships, to understand the business and to help be more precise around solutions.

Q: CK in terms of financial challenge, there is a transformation team in place how comfortable is the force with progress, and assurance on how adequately this is being managed?

A: CN in terms of assurance around the overall financial health, comfortable compared to peers in where the Force is, but there has been under investment in the past. In recent years the Force has been able to deliver on savings targets, keep scanning the financial environment to see where we can secure additional income and there is a mature funding approach. There is a spending review and a pay settlement that is expected to be above inflation, and a budget that may apply additional challenges. The Force will need to plan to intensify its efforts and not be complacent.

CK commented that the Panel had noted that in terms of Financial Controls, the last year's performance had been strong and mature, and the core labour costs were really close to budget.

CN added that the culture around efficiency needs to be across the whole organisation and there is still some more work to do around this.

Q: GS the culture of efficiency, how do you plan to do this and what approaches are being taken?

A: CN There is a structural approach to this and the Force has carried out resource challenge sessions, where they pull apart how it can deliver efficiencies, what has been done, how the staff have been involved, it is a data driven process and a lot of the efficiency savings often come from this process, and are reviewing policing innovations. The structured approach is helpful but this is also around processes, 1-2-1's and holding people to account, and that they are running a business as well as a service.

GS added there is therefore accountability in place for staff?

CN confirmed yes and it is also about getting people bought in to the why, and to operate with a business head as well as fulfilling operational need.

4. Internal Auditors – presented by DH

i. Draft Annual Report 2024/25

The report is still in draft until the final report is issued in a week or so, however do not expect the audit opinion to change.

DH highlighted Page 3 and 4, the Internal Audit Plan for 2024-2025 to enable to give an opinion on the risk management, governance and internal control arrangements. There are four opinions, two positive and two negative. There are no concerns in relation to this being a second line opinion and this is in line with other forces that RSM is working with.

The plan of work is risk based, and should be looking at strategic risk which may have some adverse opinions. The plan was kept under review and there have been a number of changes to the plan of work, but the funding has been utilised across other reports.

Section 2 highlights what underpins the respective governance, risk and internal control opinions. There is reference to the HMIC work and the positive direction of travel. RSM is suggesting that the two reviews with minimal and partial assurance, and the workforce planning, should be considered when the AGS are prepared, reflecting any actions that have been implemented by the year end. There are no conflicts of interest noted and RSM will continue with briefings, regarding new Global Internal Audit Standards, and can confirm that they continue to meet the relevant standards.

RSM will be revisiting the reports with minimal and partial assurance, and they will be reviewed as part of the follow-up report for last year.

In conclusion whilst there are two positive opinions but there are still some issues requiring close scrutiny and management of the actions. RSM are satisfied that the coverage of audit is correct within the plan.

Q: CK to JB are there any challenges coming through from Appendix A?

A: JB these will be reflected in the strategic risk register, progress has been made, but would expect to see Vetting and Custody as part of areas to cover in AGS. Workforce planning will also be reflected in the AGS.

ACTION 1: To ensure the Force AGS adequately reflects the issues raised by RSM and JB
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Q: EC with regard to Appendix. A everything has the executive lead with JB, and it would not be best practice to have one person named. If there is support beneath this, from an audit point of view, it would be good to see the actual leads. How it is presented highlights a risk, as it indicates there is one person controlling too many risks, so it would need to be represented differently
DH added this is presentational and could be amended.

ACTION 2: RSM's report to be amended to reflect operational lead accountabilities in Appendix A
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Q: CK regarding internal governance arrangements, how do the flows work and are other areas picking up this work, or is it for ETAP or the finance team?

A: JB any major items from the strategic risk register will sit with the Executive Management Board (EMB), chaired by the Chief Constable.

CN added that there is a force management statement required by HMIC and produced every year, which identifies risks, the ability to treat the risks and any latent exposure.

ii. June Progress Report

This is quite a self-explanatory report, there is one other follow-up report which will come to the next meeting.

DH added that the Emerging Risk Paper that has also been shared with members, looks at the emerging risks across the sector and is a good tool to cross reference with the Force and SCO risk registers.

iii. Key Finance Controls

RSM have reviewed a wide range and number of key controls across the report, concluding that overall it is a positive opinion, with reasonable assurance. There are a number of well-designed controls which were being complied with. One exception, categorized as a medium action is debt chasing. Integra is not currently set up to deal with the automatic chasing of debts, only the 10 oldest debts are chased. If the individual dealing with this is absent then debts might not get chased for a couple of months. The deadline for this action is next month. There was one further low action regarding suppliers and forms.

Q: EC in regards to the transaction chasing, and short deadline is it a quick fix system wise?

A: JP Integra is a joint system with Fire and Force and the letters are sent from the fire server which currently blocks the Force IT side. The next upgrade should fix this, providing the testing goes well the timescales are realistic.

Q: BP what types of debts are being chased?

A: ECr this could be for secondments, football events, or organisations where the force has provided a service too, such as wide load transport etc. There are other processes in place within the department to manage these debts.

Q: EC If the force is only chasing 10 what proportion of the list would that be?

A: JP it is not a big list.

DH added there is a review in the 2025-2026 programme that looks at Integra, and so there will be a report to come back to the panel following this review.

Q: CK the report is positive overall, but among other emergency service RSM clients, where does this compare with benchmarking?

A: DH from the back of this review, this would be in the top quarter of other similar organisations. RSM will bring a benchmarking paper to a later meeting which will probably be December.

CK confirmed that the Panel take strong comfort from this report in regards to the Financial Controls.

5. External Auditors AZETS – presented by PG

i. Staffordshire PFCC & CC Auditor Completion Report 2023-24

Report issued prior to the meeting was the incorrect report, this was a copy of the report that was seen in February. However, the annual completion report is a positive report overall and summarises the Audit Plan to be heard at today's meeting.

A copy of the correct report will be circulated after the meeting.

ii. Audit Plan 2024/25

The plan sets out the risks for the financial statements and value for money work for the year. Additionally, in the report is what building back to the disclaimer position may look like.

PG highlighted some of the key points from the report, including:

Building back assurance, this has been put into three phases. The first phase is an annual phase and the in-year audit. Phase two is building back the assurance, in order to try to close the gap. This is capacity dependent, in terms of time left within the audit and also the availability of the finance team. Essentially that will look at the movements in property plans and equipment since 2021-2022 when the last audit opinion was issued.

With regards to pension assurance, the auditors cannot start to look at this properly until next year because of the triennial situation. The previous auditor had no assurance going to the last triennial assurance, and the pension fund auditor will not provide assurance. The next triennial is 2025-2026 and this will be the start point, to start concluding on the closing balances. Once Azets have three years of closing balances then the disclaimers will start to drop away.

Phase three is the reserves, which is the most challenging. The starting point is that the auditors need to go back and do a full Income and Expenditure audit for each disclaimed year, and there is not the capacity within the sector as a whole to carry out this work. Following discussions with other firms they have arrived at position which will enable this to be done. It involves a multi-year analysis of the various ins and outs of the reserves, identifying what are the particular gaps and the testing needed to cover these gaps, this is complicated and technical.

All firms are in the same position which is that there is a regulatory risk to dealing with this, firms were not prepared to action this unless the regulatory risk had been dealt with. The FRC is no longer the service lead it is now MHCLG and there is now a greater focus on what is needed to build back. The FRC and NAO were willing to endorse this and the latest guidance issued yesterday endorsed the approach. This will not be done in this financial year, as a new approach will need to be developed.

The PSAA have been clear on what is and what is not included in the scale fee, essentially phase one is and phase two and three are not. However, the government has announced an additional £49million of funding to pay for this across the sector, so the net cost will be significantly lower.

There is a new auditing standard, ISA 600, regarding group audits.

The significant risks are similar to the previous year. A new risk this year is another new financial risk audit standard; IFS 16. This is in relation to previous leases accounted through Income and

Expenditure. This is complex and the force is also waiting on CIPFA for further guidance. The disclaimer does provide a little time to ensure that the force gets this right.

With regard to Value For Money there were no significant weakness identified in terms of the arrangements.

Another change this year is in terms of reporting, the annual auditors report must now be issued annually by the end of November each year.

Q: CK there was a lot of work that wasn't done due to the disclaimer and there is a question around value for money, and what comfort the panel can get in respect of this?

A: PG It wasn't that there was a lot of work not done, but there was an element of the work being unable to be completed due to the disclaimer. This year will be a similar reporting outcome as there will be a disclaimer. It is a fair question regarding what are we paying for? It takes three years to rebuild a balance sheet, so this is currently year one of the journey, providing that the audit can get all of the evidence that is needed, then eventually will get to year 3-4 with a clean opinion.

Q: EC There is a fee set with a number of variables along the way, but the fees are an issue.

A: JB it is the PSAA who hold the contract and set the fees. The Force have received additional grants to cover some of the additional fees. Fees will always be an area of concern, as need to know what you are paying for.

Q: EC as a Panel we need to know the conversations around the fees are ongoing, what is it going to cost, is there a pragmatic approach to this, what can be contained and where can moneys be spent to deliver value?

A: JB the best control that can be in place is timely and accurate financial statements, with good quality backing papers.

PG added that on page 27 they set out the prime assumptions and fees set by PSAA. There is legislation that is imminent to establish a local audit office, this will give them the power to review the fees.

CK added that walking into an audit plan with uncapped fees is not ideal, and there is concern the risk is all on the force. The fee has at least tripled in the last few years

PG added that in terms of the risk share, it is shared in the sense that if there is a failure on Azets, in terms of not undertaking the audit, this would not be something that the Force would be paying for and it would not be approved by the PSAA.

EC added when it comes to fees there may need to be an additional narrative, to confirm what happens with the additional costs in relation to new regulations.

6. Accounts – presented by JB

- i. Draft Statement of Police Accounts and**
- ii. Draft Group Statement of Accounts**

Summary headline: received notification in late March of the government funding of £2.3million for the disorder, which is welcomed.

The narrative statements were draft and incomplete, this is because the future focus is around the spending review which is due tomorrow. Have not received as much clarity as would like around policing reform and national monitoring and control. The pay review body has submitted its report to government but do not yet know what this means; it may be above what has already been budgeted for.

Within the public sector space, there is not the desire of the public to continue paying more through precept for the same service. In essence locally, you are paying more but not getting a better service as other sources of funding are being reduced.

Capital and NET debt is up by £8.07million, first time in 5 years this has gone up as the Force has delivered more on the capital programme. The IT spend has tripled, estates spend has doubled and fleet spend has reduced. Overall there is good progress on delivering the capital programme.

With regards to pensions, this was discussed at the last ETAP. Have received the triennial reevaluation back, and from a previous underfunded Local Government Pension Scheme this is now considerably overfunded, there are more pension assets than liabilities in the region of over £100million, which is welcome. This will feed through to a reduced employer contribution rate in 2026-2027 by 4.5 per cent points.

Q: BP with regards to the pension's contributions do you think you will be better off, or will the government then take the opportunity to provide less funding?

A: JB each LGPS is in a different position, there is talk regarding the councils around devolution and it is difficult to predict, but you would hope not.

Q: CK the working capital has deteriorated March 2025 compared to March 2024, debtors have gone down but the creditors gone up, about £5million negative which was around £2million negative last year, is this a cash flow pressure?

A: JB There is a cash flow pressure, have used internal cash to pay off £1.6million in loans and have not taken out any new loans, so this is a cash flow pressure. Makes sense to use the internal cash balances for the capital programme rather than borrowing, and this was by design. May need new borrowing with the Firing Range project, but this has been timed well with interest rates as they are now coming down. Last year the Force generated around £2million of interest receivable.

Q: CK Congratulations on the approval of the Firing Range and can you confirm the final cost now?

A: JB the final cost is £20.6million, and the majority of this is fixed costs.

7. Force Final Draft Annual Governance Statement 2024/25 verbal update from JB

The AGS will reflect the Force being taken out of engage as part of the PEEL report. There has also been a Child Protection Inspection recently, the Force has had a hot debrief showing there has been further progress and the Force is moving in right direction, how the Force continues this progress is important.

There were three actions from the AGS last year, this year the AGS will restate the actions: -

1 Corporate development function, the update is this has been delivered.

2 Review Governance Arrangements, this has been marked as complete

3 To seek and harness best practice through peers and stakeholders, this is now embedded and was reflected in PEEL report. Now have other forces coming to Staffordshire to seek best practice, so this has also been marked as complete.

There are two proposed actions for the 2024-2025 AGS which are for review: -

1 To review the Force governance structures, in line with the new policing plan. Currently have the same items that are going to several different boards, so looking to streamline the governance process to create capacity and time within teams.

2 To deliver increased productivity through process improvements and increased use of technology to ensure value for money and affordability. The first IT robot has gone live with crime closure and crime filing. Introduces AI in the fore with regards to document redaction, IT suite now has Microsoft co-pilot. Part of the challenge with some of the technology is that the costs are more unless you are able to take headcount out, need to be focused on how this is managed.

8. SCO Final Draft Annual Governance Statement – presented by LC

The AGS document updates the actions from 2024-2025 and identifies one new action for 2025-2026. This is a recommendation that the SCO further strengthens the SGB governance arrangements to enable greater oversight of planning and delivery of MTFS plans for Force and Fire throughout the year.

Will be reviewing the format of the AGS next year, to make the document more user friendly.

Q: CK the Panel welcomed the overview by the SCO, regarding the infrastructure of governance is there another layer and is the SCO working with the internal governance committees, is this evolving?

A: LC the maturity of all the organisations has improved and grown over the last few years. What the SCO has done specifically for the SGB's for Force is to change the focus, to allow more time for scrutiny. The SGB now meets 8 times per year instead of 12 with quarterly reviews of performance and quarterly reviews of finance and transformation.

CK added it would be useful for the audit panel to have access to the minutes, particularly of the finance and transformation board to fully understand the governance structure.

9. SCO Update

Heather left her position of Finance Director on 31 May 2025. David Greensmith has taken on the interim S151 duties, on a temporary arrangement from 1 June 2025. The recruitment process is well under way and interviews are set for 1 July. LC will reach out to DH and PG regarding how any assistance can be provided through the interim arrangements. The role will be full time and permanent, and has combined the two director roles of the Finance Director and Governance Director. This will provide some protection and future proofing with the potential devolution situation.

SCO has worked with Force Finance regarding the coding of budgets, and thanks to ECr and the team.

The SCO has now introduced a new performance framework, which can be shared with the Panel.

There has been a lot of work done with regard to mapping the activity of the SCO against the new policing plan. This has helped the SCO to articulate more clearly the work of the office and the benefits of that work for the Force. This activity will be repeated for Fire. Particularly around the services that

are commissioned by the SCO, this has added transparency of where money is spent. This is still being worked through and will be reported back to the Panel at a future meeting.

Q: EC regarding the victim support and domestic abuse services is that in conjunction with the County Council? And is this a watching brief with the recent changes in the County Council leadership and new priorities, and not taking for granted that this will happen again?

A: LC the domestic abuse commissioned service is coming to the end of its third year, but there is the possibility of an additional year add on, for two years. The SCO used to lead and provide the governance, this has now been split into two different governance arrangements and the County and City Councils have decided to take this back. Both organisations have agreed to continue for the plus one additional year and then this will be reviewed again next year. What happens after the next two years will be up for discussion.

The SCO has updated the risk register. There are two new risks, relating to settlements/funding available to the commissioner and transformation around the delivery of the MTFS across all three organisations.

The office has delivered £600,000 net savings from 2025-2026 and committed to a further £250,000 for 2026-2027.

Devolution and LGA is taking up a lot of time in the office. Following the recent County Council elections there is time being spent with new County Council members, and work is under way to provide briefings and inductions.

10. Deputy Chair's Feedback

i. Chair of the Finance Panel - EC

The last Finance Panel (FP) meeting was done virtually by the distribution of papers and the responses are back on huddle for panel members. It was noted that the FP reports have improved greatly over the years. The FP provided a good function when it was needed but the organisations are now in a very different place, which is thanks to a collective effort from the finance teams. Very much thanks to the Finance Team, and pleased that everything is moving on in a productive way.

ii. Chair of the Ethics and Review Panel - CB

CB has sent apologies for the meeting, but a report on the latest ERP meeting was shared with all members and officers.

CK thanked everyone for their attendance and contribution. CK confirmed for the record that this is the last Public Police ETAP meeting before the panel changes and the Joint Audit and Risk Committee commences for the public meeting in September.

AOB

The date and time of next meeting is:

Wednesday 24 September 2025 at 10:30am – Fire HQ, meeting room 1