

## Warwickshire Joint Audit and Standards Committee Meeting Open Minutes

Date:	Wednesday 17 <sup>th</sup> March 2021
Time:	14:00
Location:	Virtual Meeting via Teams/Dial in
Chair:	John Anderson
Vice Chair:	Gavin McArthur
Minute Taker:	Nargis Begum

### **Attendees**

#### **Audit Committee Members**

<b>Name:</b>	<b>Capacity:</b>
John Anderson	Chair
David Carter	Member
Helen Knee	Member
Alistair Murdie	Member
Gavin McArthur	Vice Chair

#### **Offices of the Police and Crime Commissioner**

<b>Name:</b>	<b>Capacity:</b>
Philip Seccombe (PS)	Police & Crime Commissioner
Polly Reed (PR)	Chief Executive, OPCC
Debbie Mullis (DM)	Development Lead for Standards & Integrity, OPCC
Sara Ansell (SA)	Treasurer, OPCC

### **Force**

<b>Name:</b>	<b>Capacity:</b>
Debbie Tedds (DT)	T/Deputy Chief Constable
David Gardner (DG)	T/Assistant Chief Constable
Wendy Knox (WK)	Hd of Accounting & Financial Control
Jeff Carruthers (JC)	Director of Finance
Steve Russell (SR)	Hd of AS & I
Tania Coppola (TC)	Director of Enabling Services

### Internal Audit

<b>Name:</b>	<b>Capacity:</b>
Paul Clarke (PC)	Head of Internal Audit, Warwickshire

### External Audit

<b>Name:</b>	<b>Capacity:</b>
Jackson Murray (JM)	Grant Thornton
Andy Reid (AR)	Grant Thornton

### Apologies

<b>Name:</b>	<b>Capacity:</b>
Martin Jelley (MJ)	CC Warwickshire Police
Richard Moore (RM)	CC Warwickshire Police
David Reilly	Chair of Police & Crime Panel

### Items for Discussion

#### Update of Actions from Meeting held on 13 January 2021

<b>Minute No/Agenda No</b>	<b>Actions</b>	<b>Status/ Timetable</b>	<b>Action owner</b>
13/13/01/2021	<b>ASI Assurance and Action Plan – Progress Report</b>		
	Schedule of progress of planned audit activity to be available to members at next meeting – <b>ongoing</b>	October 2021	SR
15/13/01/2021	<b>JASC work plan</b>		
	Health and Safety report be provided for the next meeting.	<b>Discharged</b>	SR/RM
	Estates Update will be provided at next meeting by PCC	<b>Discharged</b>	PCC

<b>No</b>	<b>Item</b>	<b>Actions</b>
01/17/03/2021	Introductions were made by the new Auditors	
	<b>Committee Members' Declaration of Personal</b>	

	<p style="text-align: center;"><b>Prejudicial Interests</b></p> <p>The JASC Chair declared an interest to SCC which has been reviewed by the JASC Vice Chair. It was confirmed that there were no issues or conflicts of interest.</p>	
08/17/03/2021	<p>The Minutes of the open meeting dated 13 January 2021 were agreed as a true and accurate record.</p> <p>All actions discharged with one action ongoing.</p>	
09/17/03/2021	<p style="text-align: center;"><b>Ethics Report</b></p> <p>Summary given by the OPCC Development Lead for Standards &amp; Integrity which included the following points:</p> <ul style="list-style-type: none"> <li>• Since the new legislation was implemented on 1<sup>st</sup> February 2020, the OPCC to date has received 36 reviews.</li> <li>• From 1<sup>st</sup> April to 31<sup>st</sup> December 2020, Warwickshire PSD logged or recorded 515 complaints. Rates have been variable each month but show a slight increase on average.</li> <li>• The highest three complaint types were from the following categories: <ul style="list-style-type: none"> <li>○ General level of service.</li> <li>○ Police action following contact.</li> <li>○ Decisions.</li> </ul> </li> <li>• The Internal Ethics Committee met virtually on the 9<sup>th</sup> March. HK attended on behalf of the JASC and provided a brief summary confirming that there was engagement by all parties at the meeting with actions being raised following detailed discussions. There was an outstanding issue to be followed up at next meeting regarding the committee terms of reference which members will be updated on following the next meeting.</li> <li>• Due to Covid19 restrictions it has not been possible to conduct complaint dip sampling over the last few months, these will continue when safe to do so.</li> </ul> <p>JASC Members noted the report thanked both DM and HK for the update.</p>	

10/17/03/2021	<p><b>External Audit progress report and sector update</b></p> <p>Update given by Grant Thornton which included the following:</p> <ul style="list-style-type: none"> <li>• It was noted that JASC members were given a Value for Money briefing prior to this meeting.</li> <li>• JM/AR have met with both OPCC and Force Finance Teams as part of the audit planning for 2020/21 and continue to meet monthly.</li> <li>• Grant Thornton's Annual Chief Accountants workshop took place in early 2021. Members of Warwickshire finance teams attending the workshop on 22 February 2021.</li> <li>• It was noted that Covid19 may have an impact on meeting proposed budget deadlines</li> <li>• Planning process for the audit on the 20/21 budget has commenced with a formal progression and audit plan to be issued in April 2021</li> <li>• Interim audit work to start next Monday</li> <li>• There was a brief discussion on the Redmond Review with the following noted <ul style="list-style-type: none"> <li>○ Date change to the audit timetable; and</li> <li>○ Change in fees.</li> </ul> </li> </ul>	
11/17/03/2021	<p><b>Internal Audit Workplan for 2021-22 (Paper)</b></p> <p>Update of Audit Workplan for 2021/22 given by Head of Internal Audit for Warwickshire with the following noted:</p> <ul style="list-style-type: none"> <li>• Risk registers for the PCC and the force have been reviewed. Consultation meetings with senior management have been held with areas where the need for assurance is greatest having been identified and added to draft Workplan.</li> <li>• The focus for 2021/22 has to be on ensuring that basic governance and risk management processes remain sound in a climate of significant change.</li> </ul> <p>JASC noted the proposed audit work for 2021/22 and also Annex 2 which gives an indication of those topics that will not feature in the 2021/22 Plan.</p> <p>Regular reports will update the JASC Members on progress and will propose updates to the plan.</p> <p>JASC members requested confirmation that the setting up of ICT systems, HR and financial management function were covered fully in the audit Workplan. Verbal briefings were provided as to how this was</p>	<p><b>Update to be provided to Workplan re: ICT/HR/Financial Management</b></p>

	<p>covered and it was agreed an update will be provided at the next meeting.</p> <p>The Committee approved the following</p> <ul style="list-style-type: none"> <li>• Proposed strategy and plan.</li> <li>• Audit Charter.</li> <li>• Service Level Agreement</li> </ul> <p><b>Action: Update to Workplan to include how ICT/HR and Financial management are covered at next meeting</b></p>	
12/17/03/2021	<p><b>JASC Terms of Reference review</b> Update provided by the OPCC Treasurer</p> <p>JASC members noted the suggested changes to the terms of reference which included:</p> <ul style="list-style-type: none"> <li>• Amendments to reflect the current ways of working for the Joint Audit and Standards Committee, to include reference to the informal updates at pre-meet sessions.</li> <li>• Change to the wording on the timing of meetings, to ensure that there is a neat fit and adequate flexibility with the timings of meetings to enable scrutiny of the audited accounts prior to sign off by the PCC and Chief Constable.</li> </ul> <p>Proposed new dates for the next two years accounts are now:</p> <ul style="list-style-type: none"> <li>• Draft publication of accounts by no later than the 1<sup>st</sup> August; and</li> <li>• Audited accounts to be published by the 30<sup>th</sup> September.</li> </ul> <p>If this is subsequently implemented a suggested change to the timing of Joint Audit and Standards Committee meetings will be necessary. It was proposed moving the next meeting to early July and the October meeting to September. Dates to be confirmed.</p> <p>JASC members noted the Terms of Reference and the changes. It was requested some additional drafting to be made to the terms of reference to reflect the monitoring and updating of progress work JASC members carry out. It was proposed this is added under Standards section 32 of the TOR.</p> <p><b>Action: to review section 32 of the Terms of</b></p>	<p><b>Review section 32 of the Terms of Reference</b></p>

	Reference	
13/17/03/2021	<p style="text-align: center;"><b>Reserves Strategy (Paper)</b></p> <p>Summary given by the OPCC Treasurer.</p> <p>JASC Members noted the reserve strategy which contains information from the recently approved budget report, medium term financial plan and also includes more comprehensive details on the types of reserves to comply fully with the government requirements and CIPFA guidance.</p> <p>JASC Members endorsed the paper with the PCC confirming the same and noting he is happy with the reserve position to date.</p>	
14/17/03/2021	<p style="text-align: center;"><b>Review of the Capital and Treasury Management Strategies 2021/22</b></p> <p>Update provided by the OPCC Treasurer and Head of Accounting &amp; Financial Control</p> <p>The Treasury Management Strategy has been updated since the budget was approved in early February to reflect the most up to date capital forecast outturn for 2020/21, which has resulted in some slight changes to the prudential indicators, but this is because the capital forecast outturn has reduced and borrowing levels are therefore likely to be lower in the early part of the MTFP.</p> <p>The PCC confirmed the plans are affordable and JASC members noted the balanced budget and endorsed both the Capital Strategy and Treasury Management Strategy for 2021/22.</p>	
15/17/03/2021	<p style="text-align: center;"><b>Health and Safety Report update</b></p> <p>JASC members were provided with a detailed update by the Director of Enabling Services on the position of H&amp;S across the force following the end of the alliance. It was confirmed arrangements are in place for :</p> <ul style="list-style-type: none"> <li>• H&amp;S governance</li> <li>• Policy</li> <li>• Responsibilities</li> <li>• Reporting</li> <li>• Risks</li> </ul> <p>A full review of the Health &amp; Safety Plan was completed in February 2021.</p>	<p><b>Copy of the quarterly risk report to be provided to JASC members</b></p>

It was noted governance is provided via the Occupational Health and Safety Committees with the following committees/groups reporting to it:

- Operational Policing Occupational Health & Safety Committee – it was confirmed to JASC members that both chairs attend both meetings ensuring continuity.
- Professional Services Occupational Health & Safety Committee
- Health and Wellbeing Board
- Uniform and Equipment Board
- Armed Policing Board

It was noted that all committees/groups are represented by all the staff associations across the organisation on all the different business areas. Single points of contacts have been appointed to enable a two way engagement from staff networks and also from the workforce.

The PCC is representative at Committee Meetings with updates provided as and when necessary

It was confirmed :-

- Risk Assessments are reviewed regularly
- A review of health and safety training has recently been carried out.
- Intranet pages have been updated to make it easier for staff to find information
- Various checks are carried out to ensure all Contractors are complying with health and safety.
- Covid19 has increased the number of risk assessments
- All the Risk Assessments have been updated. They are being reviewed for approval by the Health and Safety Manager, the Federation and Unison.
- The updated assessments will be issued during April 2021

JASC and PCC thanked the force for a comprehensive paper and update.

**Action – a copy of the quarterly risk report to be**

	<b>provided to JASC members</b>	
16/17/03/2021	<p><b>Review of the Corporate Governance Framework and financial regulations</b></p> <p>Update provided by the OPCC Treasurer highlighting the review taken as part of the regular annual review process.</p> <p>Suggested changes were shown in tracked changes for the committee to consider. The main changes relate to the fact that now that the transition period has ended for leaving the EU, the UK is no longer bound by EU law.</p> <p>JASC Members noted feedback to the Corporate Governance Framework, including the financial and contract regulations as adopted by the PCC and Warwickshire police and requested wording in clause 9 Responsibilities to clarify who is responsible for approving the terms and conditions of non-standard contracts. Subject to this point JASC members endorsed the Framework.</p> <p><b>Action: Clause 9 to be updated</b></p>	<b>Clause 9 Responsibilities to be updated</b>
17/17/03/2021	<p><b>ASI Assurance and Action Plan</b></p> <p>Progress Report Update provided by the Head of AS&amp;I</p> <p>Since the last JASC meeting the following audits have been conducted:</p> <ul style="list-style-type: none"> <li>• Recording of Reported Incidents of Sexual Offences</li> <li>• Recording of Reports of Crime via Single Online Home</li> <li>• Recording of Reports of Crime Received by the Harm Assessment Unit</li> </ul> <p>Planned future audits include:</p> <ul style="list-style-type: none"> <li>• Quality of Investigations</li> <li>• Outcome 16 – Victim is unable or withdraws support for the police investigation.</li> <li>• Incident to Crime –Other offences</li> </ul> <p>It was noted points raised by the JASC members about standard contents had been addressed.</p> <p>JASC members noted the following:</p> <ul style="list-style-type: none"> <li>• The audit schedule and governance arrangements</li> </ul>	



	<ul style="list-style-type: none"> <li>• The completed audits and findings.</li> <li>• Planned future audits</li> </ul> <p>PCC noted thanks to the Head of ASI and his team for providing a clear picture of the governance arrangements.</p>	
18/17/03/2021	<p><b>HMICFRS Action Plan Update Report</b> Update provided by the Head of AS&amp;I</p> <p>The report provides an update with regards to:</p> <ul style="list-style-type: none"> <li>• The investigations re-inspection and the provision of the relevant letter detailing the review of the recommendations made by HMICFRS Liaison Lead Gary Ashton.</li> <li>• The postponement of the HMICFRS custody inspection, due to Covid restrictions. Additionally, forces have received a letter from Sir Tom Winsor, confirming that in-force activity is to be suspended, until at least 1<sup>st</sup> April 2021.</li> </ul> <p>HMICFRS have released an inspection report with regards to the effectiveness of the Regional Organised Crime Units and have provided a number of recommendations. A number of these recommendations have been allocated to police forces nationally.</p> <p>A joint report has been completed by HMICFRS, HMCPSI, HMI Prisons and HMI Probation in relation to the impact of the pandemic on the criminal justice system.</p> <p>HMI Wendy Williams has notified the force that our HMICFRS Force Liaison Lead Gary Ashton is to be replaced by Andy Jolley, from 28<sup>th</sup> June 2021.</p> <p>It was further noted that:</p> <ul style="list-style-type: none"> <li>• 5 out of the 7 recommendations have been closed. Two remaining recommendations are related to forensics and are close to closing.</li> <li>• Re-inspection was successful and HMICFRS are happy with controls and actions in place.</li> </ul> <p>Discussion followed regarding Value for Money and the difference in the roles carried out by HMICFRS and Auditors.</p> <p>JASC Members and PCC thanked the Head of ASI for a comprehensive report.</p>	
19/17/03/2021	<b>Joint Audit and Standards Committee Workplan</b>	

	<p>Update provided by the OPCC Treasurer the paper was discussed at the pre-meeting attended by all JASC members.</p> <p>Following points were noted:-</p> <ul style="list-style-type: none"> <li>The dates and timing of future meetings may need to be reconsidered in the light of the proposed changes to the draft accounts publication regulations by MHCLG.</li> </ul>	
20/17/03/2021	<p style="text-align: center;"><b>Members Points</b></p> <p>JASC member AM attended the Police and Crime Panel and gave a brief summary of the meeting which was mainly focused on the precept. It was noted a Budget Working Group function of the Panel carry out a further scrutiny and detailed breakdown of the budget.</p>	
21/17/03/2021	<p style="text-align: center;"><b>AOB</b></p> <p style="text-align: center;"><b>Meeting dates for 2021-2023:</b></p> <p><b><i>All meetings will be scheduled to run from 2pm – 4pm.</i></b></p> <p>Tuesday 6<sup>th</sup> July 2021  Tuesday 28<sup>th</sup> September 2021  Wednesday 19<sup>th</sup> January 2022  Wednesday 16<sup>th</sup> March 2022  Wednesday 6<sup>th</sup> July 2022  Wednesday 28<sup>th</sup> September 2022  Wednesday 18<sup>th</sup> January 2023  Wednesday 15<sup>th</sup> March 2023  Wednesday 5<sup>th</sup> July 2023  Wednesday 28<sup>th</sup> September 2023</p> <p style="text-align: center;"><b>Police and Crime Panel meeting dates:</b></p> <p style="text-align: center;">18<sup>th</sup> March 2021 – 10:30</p>	
<p><b>Next Meeting : Tuesday 6<sup>th</sup> July 2021 at 2pm at Leek Wootton or virtual meeting (tbc – dependent on current restrictions)</b></p>		

### Meeting Actions

Minute No/Agenda No	Actions	Status/ Timetable	Action owner
13/13/01/2021	<b>ASI Assurance and Action Plan – Progress Report</b>		
	Schedule of progress of planned audit activity to be available to members - <b>ongoing</b>	October 2021	SR
11/17/03/2021	<b>Internal Audit Workplan for 2021-22</b>		

	Update to Workplan to include how ICT/HR and Financial management are covered at next meeting	July 2021	PC
12/17/03/2021	<b>JASC Terms of Reference review</b>		
	To review section 32 of the Terms of Reference	July 2021	SA
15/17/03/2021	<b>Health and Safety Report update</b>		
	Copy of the quarterly risk report to be provided to JASC members	July 2021	SR
16/17/03/2021	<b>Review of the Corporate Governance Framework and financial regulations</b>		
	Clause 9 Responsibilities to be updated	July 2021	SA