

Warwickshire Joint Audit and Standards Committee Meeting Open Minutes

Date:	Wednesday 16 th March 2022
Time:	10:00
Location:	Conference Room, Leek Wootton
Chair:	John Anderson
Vice Chair:	Gavin McArthur
Minute Taker:	Lynn Aston

<u>Attendees</u>

Audit Committee Members

Name:	Capacity:	Person	Teams
John Anderson	Chair	Χ	
Gavin McArthur	Vice-chair	Χ	
David Carter	Member	Χ	
Helen Knee	Member	Χ	
Andy Heath	Member	Χ	

Offices of the Police and Crime Commissioner

Name:	Capacity:	Person	Teams
Sara Ansell (SA)	Treasurer, OPCC	Χ	
Philip Seccombe (PS)	Police & Crime Commissioner		Χ

Public Attendees

Name:	Capacity:	Person	Teams
N/A			

Force

Name:	Capacity:	Person	Teams
Alex Franklin-Smith (AFS)	T/Deputy Chief Constable	Χ	
Jeff Carruthers (JC)	Director of Finance	Χ	
Andrew Shipman (AS)	Crime & Incident Registrar	Х	
Stephen Russell (SR)	Head Analysis and Service Improvement	Х	

Internal Audit

Name:	Capacity:	Person	Teams
Paul Clarke (PC)	Head of Internal Audit for Warwickshire CC	Х	

External Audit

Name:	Capacity:	Person	Teams	
Jackson Murray	Grant Thornton		Х	

Apologies

Name:	Capacity:
Debbie Tedds (DT)	Chief Constable
Andy Reid (AR)	Grant Thornton
Polly Reed (PR)	Chief Executive, OPCC
Wendy Knox (WK)	Head of Accounting & Financial Control

Items for Discussion

No	Item	Actions
01/16/03/2022	Welcome and introductions were made.	
	There were no declarations of personal prejudicial interests.	
08/16/03/2022	Minutes of the open meeting of 19th January 2022	
	The Minutes of the open meeting dated 19 th January 2022 were agreed as a true and accurate record.	

		1
09/16/03/2022	Standards Update HK presented this paper in David Patterson's absence and highlighted:	
	 Changes in complaints review and appeals with cases being brought in house. Dip sampling yet to be completed, however, HK has now successfully cleared vetting so they will commence soon. Key meetings taking place at the end of the month and HK pleased to see that Ethics and Standards also link closely with priorities around Victims Care as detailed in the Police and Crime plan. 	
	JASC Members noted the contents of the report.	
10/16/03/2022	External Audit progress report and sector update	
	JM briefly took members through his paper and highlighted the key points:	
	 Grant Thornton is still unable to issue the audit certificates for 2021. JM confirmed that national accounts templates were still unavailable, and no guidance had been received to date. SA/JC confirmed they had not received the data set. 2021/22 year end planning work has commenced with the timetable for the audit requirements to be published by 31 July 2022. Final date for audited accounts to be published has now been moved to 30 November 2022. CIPFA are undertaking an emergency consultation with various options which may mean that there is a move away from valuing assets and to historic cost of assets. Consultation results awaited. The results of the Quality Assurance Reviews have been published and Grant Thornton were pleased that their scores continue to improve. 	
	JA requested an explanation for the continued delay in signing off the accounts despite reassurances at previous meetings. JM advised that there were several factors, which included team absences, awaiting response from the pension fund audit and finalisation of quality reviews. JA advised that he had recently completed for the PSAA, the Audit Committee Chairs survey, and the delay was reported.	
	JA further asked about the delay in receiving the Whole of Government Accounts for 2021 and the implications the delay has for 2021/22. JC advised that nothing had been received so far and JA enquired whether there were any opportunities to feedback on these issues. JC advised that all affected bodies are experiencing the same issues and was sure that all would raise this issue when appropriate.	

		T
	JA referred to the paper (agenda item 13) prepared by JC on the year-end financial accounts timetable and requested that JM completed a similar report. JM confirmed that this would take place along with the project plan and he would share this with JASC members by the end March 2022.	JM to share report and project plan with JASC members by 31 March 2022
	JM confirmed staff had been scheduled for the 2021/22 audit.	
	JASC Members noted the contents of the report and due to conflicting commitments JM then left the meeting.	
11/16/03/2022	Internal Audit Progress report update	
	PC outlined the report which covered progress to 28 February	
	2022 and noted this was more advanced than last year.	
	PC highlighted the work completed but two audits were behind schedule: Estates and Performance Management. Estates was now in progress, with Performance Management being deferred until next year.	
	GM questioned the days worked and already spent and the capacity to remain on budget. SA advised that she works closely with PC and the Internal Audit team to ensure the budget is not overspent.	
	DC questioned Appendix B which only showed one assurance level for the 2020/21 audits. PC advised that this was due to the audits being reported in last year's report.	
	AH requested a copy of the Business Continuity audit report when finalised. PC confirmed this would be forwarded once completed.	PC to send a copy of the Business Continuity Audit
	JASC Members noted the contents of the report.	report once finalised.
12/16/03/22	Internal Audit Plan 2022/23	
	PC outlined his report which detailed the proposed Internal Audit Strategy and Plan for 2022/23. This is supported by the Internal Audit Charter, which is unchanged, and the Service Level Agreement which covers the working and financial arrangements of the service and has been updated to reflect the new hours and costs.	
	GM asked about the OPCC part of the plan and the risks associated with the Publication Compliance Review as opposed to Partnership Working. SA advised that the PCR replaced a potential audit around Independent Custody Volunteers which was now put back until 2022/23. SA confirmed that PS was keen for the PCR to be undertaken as there was a statutory requirement for PCCs to publish certain information.	
	Regarding partnership working, it was felt that as an audit had	

taken place in 2021/22 on commissioned services (substantial rating), along with an audit on Victim Support (moderate rating), who are a major partner, it was felt that there was sufficient assurance currently in the partnership area.

HK highlighted the overspend on Learning & Development (L & D) which was welcomed but suggested that the planned L & D audit included an element around retention. JC confirmed that whilst retention is good at present, with changes to Pensions, working post Covid and earnings, this may result in many falling into the cost-of-living crisis. This will be a tipping point for retentions which will require modelling. AFS also noted the risk of specialist roles within the force and the threat of losing staff who have received expensive specialist training but who can earn more out of the sector.

GM highlighted the continuing carrying forward of budget days into 2022/23, instead of providing a balanced plan year on year. SA stated that this was a valid suggestion, however there was the possibility of some under spend in the OPCC and it is hoped that the audit plan for 2022/23 will be completed in year. SA will continue to review progress with PC during the year.

AH asked why the vetting of employees was being audited in 2022/23 and whether this would include the commercial vetting side. AFS advised that with the CC as lead nationally, the force is well placed to provide assurances on the service provided. In addition, the Vetting Board is meeting next week so it was felt there was sufficient assurance. JC further advised that IOS 9001 accreditation had been received in the last 6 months, and AFS added that the appeals process was very robust with not many being upheld giving assurance that the right decisions are being made during the process. These issues played a part in the consideration of whether vetting services should be audited, and it was agreed that the risks were currently being managed but would be kept under review.

JASC members noted the contents of the plan and supporting documents, which were approved:

- Proposed strategy and plan,
- Audit charter.
- Service Level Agreement

13/16/03/2022

2021/22 Statement of Accounts timetable

JC advised the key highlights in the covering paper and the appended timetable, noting some of the key issues that could affect the timetable which are both internal and with the external auditors.

There is a major risk with two key members of the team leaving, though replacements have been recruited and there will be a hand over. JC reported there are some issues with the GT inflow system of uploading and them receiving working papers and documents, but this is being managed internally. GM requested confirmation of the practicality of audit staff not being on site. JC confirmed that the auditors have a team in place and in future site visits should take place. SA also confirmed that requiar catch-up meetings have been set up with JM and AR to keep abreast of issues. JASC Members noted the contents of paper. AFS left the meeting. 48 gave a brief overview of SR's report on progress with the Force Crime Data Integrity and Assurance Audit Schedule. He noted the Assurance Board had approved the 2022/23 Audit Schedule. The JASC noted the contents of the paper. AS gave a brief overview of SR's report in relation to HMICFRS Action Plan Update – Progress Report AS gave a brief overview of SR's report in relation to HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting.			
of uploading and them receiving working papers and documents, but this is being managed internally. GM requested confirmation of the practicality of audit staff not being on site. JC confirmed that the auditors have a team in place and in future site visits should take place. SA also confirmed that regular catch-up meetings have been set up with JM and AR to keep abreast of issues. JASC Members noted the contents of paper. AFS left the meeting. 14/016/03/2022 ASI Assurance and Action Plan – Progress Report AS gave a brief overview of SR's report on progress with the Force Crime Data Integrity and Assurance Audit Schedule. He noted the Assurance Board had approved the 2022/23 Audit Schedule. The JASC noted the contents of the paper. 15/16/03/2022 HMICFRS Action Plan Update – Progress Report AS gave a brief overview of SR's report in relation to HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspections as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting.		leaving, though replacements have been recruited and there	
being on site. JC confirmed that the auditors have a team in place and in future site visits should take place. SA also confirmed that regular catch-up meetings have been set up with JM and AR to keep abreast of issues. JASC Members noted the contents of paper. AFS left the meeting. AFS left the meeting. ASI Assurance and Action Plan – Progress Report AS gave a brief overview of SR's report on progress with the Force Crime Data Integrity and Assurance Audit Schedule. He noted the Assurance Board had approved the 2022/23 Audit Schedule. The JASC noted the contents of the paper. The JASC noted the contents of the paper. AS gave a brief overview of SR's report in relation to HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting.		of uploading and them receiving working papers and	
AFS left the meeting. AS lassurance and Action Plan – Progress Report AS gave a brief overview of SR's report on progress with the Force Crime Data Integrity and Assurance Audit Schedule. He noted the Assurance Board had approved the 2022/23 Audit Schedule. The JASC noted the contents of the paper. HMICFRS Action Plan Update – Progress Report AS gave a brief overview of SR's report in relation to HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting. To receive the Draft Corporate Governance Framework		being on site. JC confirmed that the auditors have a team in place and in future site visits should take place. SA also confirmed that regular catch-up meetings have been set up	
ASI Assurance and Action Plan – Progress Report AS gave a brief overview of SR's report on progress with the Force Crime Data Integrity and Assurance Audit Schedule. He noted the Assurance Board had approved the 2022/23 Audit Schedule. The JASC noted the contents of the paper. 15/16/03/2022 HMICFRS Action Plan Update – Progress Report AS gave a brief overview of SR's report in relation to HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting. To receive the Draft Corporate Governance Framework		JASC Members noted the contents of paper.	
AS gave a brief overview of SR's report on progress with the Force Crime Data Integrity and Assurance Audit Schedule. He noted the Assurance Board had approved the 2022/23 Audit Schedule. The JASC noted the contents of the paper. 15/16/03/2022 HMICFRS Action Plan Update – Progress Report AS gave a brief overview of SR's report in relation to HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting. To receive the Draft Corporate Governance Framework		AFS left the meeting.	
Force Crime Data Integrity and Assurance Audit Schedule. He noted the Assurance Board had approved the 2022/23 Audit Schedule. The JASC noted the contents of the paper. HMICFRS Action Plan Update – Progress Report AS gave a brief overview of SR's report in relation to HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectiors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting. To receive the Draft Corporate Governance Framework	14/016/03/2022	ASI Assurance and Action Plan – Progress Report	
15/16/03/2022 HMICFRS Action Plan Update – Progress Report AS gave a brief overview of SR's report in relation to HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting. To receive the Draft Corporate Governance Framework		Force Crime Data Integrity and Assurance Audit Schedule. He noted the Assurance Board had approved the 2022/23	
AS gave a brief overview of SR's report in relation to HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting. To receive the Draft Corporate Governance Framework		The JASC noted the contents of the paper.	
HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and ongoing Thematic reports. AS advised that there are 3 outstanding causes for concern which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting. To receive the Draft Corporate Governance Framework	15/16/03/2022	HMICFRS Action Plan Update – Progress Report	
which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel inspection. DC noted the 2018/19 inspection still has open causes for concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting. To receive the Draft Corporate Governance Framework		HMICFRS activity, including the ongoing Peel inspection, National Child Protection Inspection, Custody Inspection and	
concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel inspection commencing, this may delay the timescales. JASC Members noted the contents of this paper. AH then left the meeting. To receive the Draft Corporate Governance Framework		which are reported through the appropriate governance boards. It is proposed that formal sign off of these concerns will be sort from the inspectors as part of the ongoing Peel	
the meeting. 16/16/03/2022 To receive the Draft Corporate Governance Framework		concern which had still not been addressed. AS advised that the force is expected to meet the timescales given, however, there was a change in force liaison officer and with the Peel	
· • • • • • • • • • • • • • • • • • • •		, ,	
annual review	16/16/03/2022	and associated document for 2022/23 following the	
SA confirmed that the Corporate Governance Framework		SA confirmed that the Corporate Governance Framework	

	(CGF) has been reviewed as part of the annual review process. The main changes are around procurement and purchasing limits but also the arrangements regarding complaints reviews which has now been brought internally within the OPCC.		
	Reference has also been made to the potential for further changes which may be required to the delegations if, and when, a Deputy PCC is appointed.		
	GM to forward a couple of minor typos to SA following the meeting.	GM to forward a few typos to SA	
	DC also commented on the wording in section 3.31 and the use of the word 'repercussive'.	SA to make final amendments and forward to PCC	
	JASC Members proposed and supported the CGF, noting the minor amendments to be made and agreed for SA to forward to the PCC and CC for final sign off. SA confirmed a Decision Notice would also be required.	and CC for final sign off along with the production of a DN.	
17/16/03/2022	To review the various financial strategies for 2022/23 following the annual review		
	SA presented the three main financial strategies which have been reviewed and updated:		
	Reserves Strategy – this is in line with current guidance and best practice and is reviewed annually to ensure it is up to date.		
	 Capital Strategy – this has been reviewed by key stakeholders and forms part of the revenue and capital planning process. It is produced in line with the CIPFA prudential code. 		
	 Treasury Management Strategy – this is in line with current guidance from MHCLG and CIPFA and has been supported by advice from Arlingclose our expert Treasury advisors. 		
	GM enquired whether it is part of the Independent Advisors role to offer training and advice. SA advised it was and she would pursue this.	SA to look into training in Treasury Management for	
	JASC Members supported the recommendations and changes made to the three strategies for final sign off by the PCC.	JASC members	
18/16/03/2022	To review the terms of reference for the Joint Audit and Standards Committee		
	SA presented the current terms of reference for the JASC as part of the annual review process.		

	GM referred to paragraphs 34 and 35; Wellbeing and Equality, Diversity and Inclusion which were new elements included. GM felt that there were other governance arrangements within the force which looked at these areas in more detail such as the Equality Board. HK supported this view and wanted to prevent JASC becoming too granular. Instead regular updates and reports from Boards should be received by the JASC. JA suggested that these new areas are subsumed into paragraph 13 which all agreed. SA to liaise with JA and circulate a final version for approval via an email for all members.	SA to edit document and finalise with JASC members.
19/16/03/2022	Joint Audit and Standards Committee workplan	
	SA presented the updated workplan for the JASC meetings and members would like to include in the July meeting the H & S and Wellbeing updates, along with Estates and Sustainability. SA will contact the relevant force member, probably Tania Coppola. HK advised that she was meeting Tania and SA will copy HK in.	SA to contact Tania Coppola & copy in HK
	SA also raised the timing of the planned meeting on 28 September 2022. This was in line with the original timetable of accounts but was being delayed. It was agreed this meeting be cancelled and re-arranged for late November 2022.	SA/LA to cancel September meeting and rearrange for late November.
	HK also suggested that meetings be extended to 5pm to ensure that no papers were rushed through at the end.	Meetings to be extended 5pm.
20/16/03/2022	Members Points	
	GM confirmed that the Assurance Map will be presented to the July meeting.	
21/19/01/2022	AOB	
	JA confirmed that he was attending the Police and Crime Panel meeting on the 7 April to present the JASC annual report. The remainder of the P & CP meeting dates were noted and JASC members confirmed their attendance as under;	
	23 rd June 2022 – GM 22 nd September 2022 – HK 17 th November 2022 – DC 6 th February 2023 – AH (TBC) 6 th April 2023 – JA	
	The PCC noted that whilst the JASC and P&CP were independent he welcomed the interaction between the two.	

JA concluded the meeting by paying tribute to Richard Moore				
who is retiring from the force. Richard was key when the				
original Alliance Audit Committee was formed, presenting in a				
clear and professional manner. All JASC members wished				
Richard a long and happy retirement.				

Next Meeting: Wednesday 6th July 2022 at 2pm at Leek Wootton

Meeting Actions

Minute No/Agenda No	Actions	Status/ Timetable	Action owner
08/19/01/2022	SA/AFS to ascertain date when CC would present to the JASC.	TBA	SA/AFS
10/19/01/2022	JA to be kept updated on the progress on the sign off of the audited accounts.	Discharged	SA
14/19/01/2022	SR to send the link with the 3 Causes of Concern.	Discharged	SR
	AFS/DP to deliver a briefing note around the Peel Inspection.	ТВА	AFS/DP
15/19/01/2022	SA to send Annual Report to the PCC and CC	Discharged	SA
	DR to forward copy of the Police & Crime Plan Annual Report.	Discharged	DR
18/19/01/2022	WK to confirm which OPCC was lent money.	TBA	WK
19/19/01/2022	DC requested two items be added to the workplan: Police and Crime Plan on the March 2022 agenda and Transition to be a standing item until at least July 2023.	TBA	SA
19/19/01/2022	SA to reserve the right to amend the meeting schedule, when more information is known regarding the 2021/22 accounts and audit timetable	Discharged	SA
10/16/03/22	JM to share report and project plan to JASC members by 31 March 2022	Discharged	JM
11/16/03/22	AH requested a copy of the Business Continuity audit report when finalised.	ТВА	PC
16/16/03/22	GM to forward a few typos to SA	Discharged	SA
	SA to make final amendments and forward to	Discharged	SA

	PCC and CC for final sign off along with the production of a DN.		
17/16/03/22	SA to look into training in Treasury Management for JASC members	ТВА	SA
18/16/03/22	SA to edit document and finalise with JASC members.	July 2022	SA
19/16/03/22	SA to contact Tania Coppola & copy in HK	TBA	SA
	SA/LA to cancel 28 September 2022 meeting and rearrange post 30 November 2022. Meetings to be extended until 5pm	TBA	SA/LA