

Joint Audit and Standards Committee

OPEN Minutes - 15th March 2023

Meeting Record:

Chair	John Anderson (JA), Audit Committee Member
Audit Committee	Attendees: John Anderson (JA), Gavin McArthur (GM), David Carter (DC), Helen Knee (HK) Apologies: Andy Heath (AH)
Police and Crime Commissioner	Attendees: Philip Seccombe (PCC), Polly Reed (PR), Sara Ansell (SA) Teams: Claire Morris (CM) Minutes: Imogen Forrest
Warwickshire Police	Attendees: Alex Franklin-Smith (AFS), Jeff Carruthers (JC), Mike Kaine (MK), Steve Russell (SR), Jill Fowler (JF), Ross Campbell (RC)
Internal Audit	Attendees: Paul Clarke (PC)
External Audit	Attendees: Jackson Murray (JM) – teams
Date of Next Meeting	Wednesday 5 th July 2023

Minutes of the Open Meeting of 18th January

Reference	Discussion	Action
07.15/03/2023	<p>The minutes of the open meeting dated 18th January 2023 were agreed as a true and accurate record.</p> <p>The following actions were discharged: -</p> <ul style="list-style-type: none"> • Action 6a and b 18/01/2023 – on agenda 	

	<ul style="list-style-type: none"> • <i>Action 7 18/01/2023 – guidance circulated to all members.</i> • <i>Action 8 18/01/2023 – amendments made, and WP policy on today's agenda.</i> • <i>Action 9 18/01/2023 – report on today's agenda.</i> • <i>Action 10 18/01/2023 – amendment made to work plan.</i> • <i>Action 15 b – 18/01/2023 duplication of earlier action / on today's agenda</i> • <i>Action 16 – 18/01/2023 – template circulated,</i> <p><i>Also regarding: -</i></p> <ul style="list-style-type: none"> • <i>Action 12 18/01/2023 – being dealt with and forwarded to panel for April meeting.</i> • <i>Action 15a – 18/01/2023 AH has provided terms, but need to clarify who in the force will be preparing and presenting this report for the July meeting.</i> • <i>Action 15 c – terms of reference need to be provided by JASC on the report requirements. Report to be presented at the July meeting.</i> 	
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Empower and topical issues update (verbal)

Reference	Discussion	Action
08.15/03/023	The item was taken in the restricted part of the meeting.	

Annual Review of the Corporate Governance Framework 2023/24

Reference	Discussion	Action
09.15/03/2023	<p>The Corporate Governance Framework was discussed in detail. PR advised the JASC committee that there were few changes since the previous review in March 2022.</p> <p>HK suggested that it would be helpful for all members if they were sighted with the changes and explanations of the changes alone, rather than the</p>	

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Vetting Update

Reference	Discussion	Action
10.15/03/2023	<p>RC joined the meeting.</p> <p>A presentation had been prepared by RC on WKP's Vetting and the importance of vetting in general. RC presented an overview of the Force's position in relation to vetting from both an internal perspective and to provide an update on the Police National Vetting Scheme and progress against the HMICFRS recommendations following the Vetting, Misogyny, and Misconduct thematic inspection.</p> <p>HMICFRS</p> <p>The recommendation chart was discussed in detail. RC explained that the chart is colour coded; amber is meeting the recommendation and green is completion of the recommendation. HK stated that it is reassuring to see 7/8 recommendations being coded green.</p> <p>Vetting Backlog</p> <p>JASC were advised that the vetting department paused taking new applications for 8 weeks which allowed the backlog of applications to be halved.</p> <p>HK asked that with the upcoming HMICFRS review, are there any major concerns? RC advised that the force have no issues.</p> <p>HK also asked if there are any pressures from service users awaiting vetting clearance? RC confirmed the department does get pressure, but all users are given the opportunity for a premium service which is managed accordingly.</p> <p>Vetting Debts</p> <p>Members expressed concern that there was limited reference to policies, processes or a business case</p>	

	<p>and an action plan being in place to ensure a stable situation will be reached.</p> <p>JASC were advised that significant work has been undertaken by the finance team to reduce this debt over recent weeks. The risks are also being managed through a critical incident project.</p> <p>JA questioned if there were any bad debts. JC confirmed it is included in the red line (i.e., the over 90 days outstanding debt).</p> <p>HK questioned if the outstanding debts are risks for the force. AFS confirmed there are elements of risks due to CC being the national lead.</p> <p>DC questioned if there are different processes for vetting own staff compared to when vetting is done for external forces? RC advised there are slightly different checks done but they are largely similar.</p> <p>The PCC confirmed he had included the outstanding debt issue in his “holding to account” meetings once he became aware.</p> <p>Action: DoF to provide a description for JASC of the “new and robust processes” being put in place and assurance when a stable situation will be reached.”</p> <p>Action: JASC to be provided with an updated report on Vetting at the July 2023 meeting.</p> <p>JASC noted the urgent need for review of the financial and management controls and reporting for this function and particularly that the charging/debt management need to be urgently reviewed and proper arrangements put in place to ensure the accuracy and completeness of income.</p>	<p>AH/JC</p> <p>AH/RC</p>
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Professional Standards Update

Reference	Discussion	Action
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11/13.15/03/2023	<p>Det. Supt JF, the new Head of Professional Standards Dept (PSD), presented her report and slides.</p> <p>Business Interests</p> <p>JF advised there are currently 320 business interests registered, which all come to her to review. The CEX of the OPCC approves any of the CC interests.</p> <p>Notifiable Association</p> <p>Every member of the organisation must notify PSD of any known association with any person, group or organisation that may place them in a potential vulnerable/compromised position.</p> <p>PSD Reporting</p> <p>JF noted there are numerous ways of reporting to PSD.</p> <p>HK asked if it is possible to have a joint paper along with the standards report every 6 months?</p> <p>Action HK & JF to discuss a joint report outside of the meeting.</p> <p>Integrity Screening</p> <p>On the back of incidents that have occurred within the Met all staff/officer's data has been put through the Police National Database which will then be reviewed by PSD.</p> <p>JASC noted the PSD update.</p>	HK/JF
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Warwickshire Police Gifts and Hospitality Policy and Update

Reference	Discussion	Action
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12.15/03/2023	<p>JF gave a more detailed update relating to the Gifts and Hospitality policy, complimenting the report/register provided for the last JASC meeting in January 2023. JF confirmed there were 40 declarations in the previous financial year made by police officers.</p> <p>HK asked if the declarations were self-declared or needed promoting? JF confirmed they were all self-declared and in the most recent annual health check there was 100% compliance.</p> <p>JASC noted the policy and report.</p>	
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External Audit 2022/23 Progress Report and Sector Update

Reference	Discussion	Action
14.15/03/023	<p>JM advised that the report contains updates on current external audit issues and links to publications, news and reports that may be of interest to members of the JASC.</p> <p>JM highlighted that external audit planning work has begun for 2022/23 along with conversations with the Finance teams.</p> <p>JA sought assurance that the audit and value for money reports and opinions are to be signed off by 30th September 2023. JM advised that best efforts will be made to meet the 30th September 2023 deadlines.</p> <p>JA also questioned if the draft accounts will be completed by 31st July 2023 for audit? MK advised the accounts will be ready for 31st May 2023.</p> <p>Action: Risk assessment and Plan to be submitted to July 2023 JASC meeting.</p> <p>JASC noted the progress report.</p>	<p>JA/JM</p>

Internal Audit – 2023/24 Workplan and Strategy

Reference	Discussion	Action
15.15/03/2023	<p>The proposed Internal Audit Strategy and Plan for 2023/24 were presented to the JASC to consider and provide feedback, together with the audit charter and service level agreement, prior to approval by the PCC and/or CC.</p> <p>PC advised the proposed plan for 2023/24 has been prepared following a review of both risk registers, consideration of sources of assurance and consultation with managers from both the force and OPCC.</p> <p>PC stated the plan is for 170 days which in his opinion is just sufficient to provide an evidence based annual audit opinion.</p> <p>A discussion took place around the topics included in the audit plan. GM clarified that it is the PCC and CC to approve the documents and topics for inclusion in the plan. AFS highlighted the force are open to being audited on any area subject to appropriate prioritisation.</p> <p>DC noted that, although in the report the planned 170 days was said to be “just sufficient to provide an evidence based annual opinion”, this was low. PC confirmed he regarded this as the minimum. JASC discussed reviewing this concern further and what is “audited” in ways other than by Internal Audit in Autumn 2023.</p> <p>DC noted the plan omitted coverage of vetting and partnerships. JASC were advised that HMICFRS would cover Vetting soon.</p> <p>JASC were also advised that Cyber Security would be subject to separate reporting.</p> <p>Action: AH is to work up terms of reference for a Cyber Security report to the JASC July meeting.</p> <p>Action: JASC requested feedback on what has previously been audited on Partnerships.</p>	<p>AH/SA</p> <p>PC</p>

	<p>Action: JASC to review what is “audited” in ways other than by Internal Audit at their Informal Meeting in November 2023.</p> <p>JASC noted the Plan for 170 days and PC’s confirmation that it is just sufficient to provide an evidence based annual opinion. They also approved the Strategy, Audit Charter, and SLA.</p>	<p>SA/Members</p>
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Internal Audit – 2022/23 Update

Reference	Discussion	Action
16.15/03/023	<p>PC presented the 2022/23 Internal Audit Update report which summarised the progress towards completion of the internal Audit plan. He noted progress remains on track to deliver the plan in–year. The audit reports issued since last November’s JASC meeting were: VfM practice (substantial assurance) and Learning, Development and Training (moderate assurance). He also provided an update on the implementation of agreed recommendations.</p> <p>JASC noted the report, and that progress is largely to plan.</p>	

2022/23 Q3 Budget Monitoring Report & Forecast Outturn

Reference	Discussion	Action
17.15/03/2023	<p>The Budget Monitoring Forecast Outturn report for 2022/23 Q3 was discussed. JC advised that there were no significant changes in the forecast outturn, to that reported previously at the January 2023 meeting.</p> <p>DC highlighted the comprehensive nature of the report.</p> <p>JASC noted the report.</p>	

Annual Review – Capital and Reserves Strategy for 2023/24

Reference	Discussion	Action
18.15/03/2023	<p>The updated Capital and Reserves Strategies were presented to the JASC and any feedback requested, prior to the approval of the PCC.</p> <p>SA clarified the position regarding the apparent discrepancy in the level of savings in 2024/25, 2025/26 and 2026/27 between the Capital Strategy and the Reserves Strategy. This was to be £1m in each year.</p> <p>JASC noted the report and strategies for approval by the PCC.</p>	

Treasury Management Strategy 2023/24

Reference	Discussion	Action
19.15/03/2023	<p>MK introduced the Treasury Management strategy for 2023/24. It followed a more detailed update on treasury management matters provided to members and the PCC at the pre-meeting, by the expert advisors, Arlingclose.</p> <p>MK highlighted the inclusion of the new prudential indicator – the liability benchmark.</p> <p>JASC endorsed the report recommendations for approval by the PCC.</p>	

ASI Assurance and Action Plan

Reference	Discussion	Action
20.15/03/2023	SR advised that the force's ASI Audit plan is currently on track to be completed by the year end.	

	<p>GM asked if each area of improvement is allocated to specific individuals and boards? SR confirmed they are.</p> <p>GM asked if the recommendations are submitted to the Assurance Board? AFS advised that he chairs the Board, and it is formally defined as a part of the Governance Structure. He confirmed recommendations are submitted and their progress reviewed by the Board.</p> <p>JASC noted the report.</p>	
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HMICFRS Action Plan Update

Reference	Discussion	Action
21.15/03/2023	<p>SR gave a brief update to the JASC on the HMICFRS action plan and advised a fuller update will be given at the next meeting.</p> <p>SR said there will be a Counter-Corruption and Vetting inspection taking place in Warwickshire during the week commencing 24th April 2023.</p> <p>JA asked if the Executive Summary of the report can be more explicit about audit outcomes, are functions improving or not and are recommendations closed on time or not. SR advised that the information provided at the meeting is the most up to date but will include all relevant information needed in future.</p> <p>JASC noted the report and activity.</p>	

JASC Workplan

Reference	Discussion	Action
22.15/03/2023	<p>The JASC work plan was discussed, and the JASC subject leads confirmed.</p> <p>Action: SA to amend estates lead to AH.</p> <p>JA suggested that an informal meeting is set up in November 2023. All members agreed.</p>	SA

	Action: SA to arrange an informal meeting in November and invite necessary attendees.	SA
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Members Points

Reference	Discussion	Action
23.15/03/2023	JASC were advised that arrangements to bring in Azets, the new external auditors, would begin in mid-2023.	

Any Other Business

Reference	Discussion	Action
24.15/03/2023	DC is to attend the Police and Crime Panel meeting on 6 th April 2023.	

Meeting Actions

Reference	Action	Action Status	Member/Action Owner
9.15/03/2023	PR to review Governance Framework document for 2023/24		GM/PR
9.15/03/2023	Oversight functions to be documented in the full review of the Governance Framework for 2024/25		GM/PR
10.15/03/2023	Director of Finance to provide a description for JASC of the “new and robust processes” being put in place and assurance when a stable situation will be reached.”		AH/JC
10.15/03/23	Update report on Vetting at the July 2023 meeting.		AH/RC

11.15/03/23	Discuss a joint PSD report outside of the meeting.		HK/JF
14.15/03/23	Risk assessment and Plan to be submitted to July 2023 JASC meeting.		JA/JM
15.15/03/23	Feedback to be provided on what has previously been audited on Partnerships		GM/PC
15.15/03/23	Prepare terms of reference for a Cyber Security report to the JASC July meeting.		AH/SA
15.15/03/23	JASC to review what is “audited” in ways other than by Internal Audit at their Informal Meeting in November 2023.		Members/SA
22.15/03/2023	SA to amend estate lead to AH		AH/ SA
22.15/03/2023	SA to arrange an informal meeting in November.	Now arranged for November	Members/SA