

Joint Audit and Standards Committee

OPEN Minutes 5th July 2023

Meeting Record:

Chair	John Anderson (JA), Audit Committee Member
Audit Committee	Attendees: John Anderson (JA), Gavin McArthur (GM), David Carter (DC), Andy Heath (AH) Apologies: Helen Knee (HK)
Police and Crime Commissioner	Attendees: Philip Seccombe (PCC), Polly Reed (PR), Sara Ansell (SA), Teams: Dave Patterson (DP), Claire Morris (CM) Minutes: Imogen Forrest
Warwickshire Police	Attendees: Alex Franklin-Smith (AFS), David Gardner (DG), Jill Fowler (JF), Ross Campbell (RC), Steve Russell (SR), Jeff Carruthers (JC), Mike Kaine (MK), Tania Coppola (TC)
Internal Audit	Attendees: Paul Clarke (PC)
External Audit	Attendees: Jackson Murray (JM), Meriel Clemenston (MC)
Date of Next Meeting	26 th September 2023

Actions and Matters Arising

Reference	Discussion	Action
08.05/07/2023	The minutes of the open meeting dated 15 th March 2023 were agreed as a true and accurate record with one amendment to Pg 16. Action: IF to add capital letter to Audit on page 16.	

Standards, Ethics and Complaints Update

Reference	Discussion	Action
09.05/07/2023	<p>DP introduced the Standards Update paper and explained the report provides a summary of the national, regional and local developments which have taken place since the subject matter was last reported at the November 2022 meeting.</p> <p>DP highlighted the main points in the report which included:</p> <p>National Matters</p> <p>Following on from the cases which emerged in the media involving Metropolitan Police Officers, all forces across England and Wales were asked to cross-check officers/staff against the National Police Database, by the National Police Chiefs Council. Warwickshire Police complied with the request and no significant findings were identified.</p> <p>PSD have now introduced Operation Amethyst to identify and address inappropriate behaviours from within the work force.</p> <p>OPCC Information Request</p> <p>As a result of these issues, the PCC submitted a formal information request to the CC concerning; Recruitment and Vetting, Misogyny in WKP, the Anti-Corruption Unit and Performance and Misconduct.</p> <p>A very detailed response was produced by the forces' Head of Professional Standards and Vetting, which provided reassurance that the force is complying with the requirements set out by the College of Policing.</p> <p>OPCC Complaint Reviews</p> <p>DP explained the process around complaint reviews and how it is a right for members of the public, if dissatisfied with their complaint outcome carried out by the Professional Standards Department (PSD), to apply for a review. This is carried out by the OPCC or in some more serious cases, the IOPC.</p>	

	<p>DP advised that 18 complaint reviews have been carried out since the last JASC meeting in November 2022 and 8 cases have been upheld. All recommendations, but one, of the upheld cases were accepted by PSD.</p> <p>DP explained that HK recently conducted further dip-sampling of randomly chosen complaints. The observations arising from the review were positive with no concerns identified.</p> <p>Warwickshire Police Ethics Committee</p> <p>OPCC attended the Ethics Committee meeting in May 2023, where two topics were discussed: a new policy in relation to the Media Circulation of CCTV images of persons suspected of involvement in crime, and Sexual Objectification in circumstances where there is a perceived power imbalance. This committee is led by the force's Legal department.</p> <p>IOPC</p> <p>A Regional IOPC workshop was held for complaint handlers which was attended by representatives of the OPCC and PSD. The workshop was focused on the process of reflective practice and opportunities for complaint handlers to engage and network with different forces and the IOPC. Overall, positive feedback was received.</p> <p>Comments</p> <p>DP advised there is considerable activity, control and oversight in respect of standards, ethics and complaints to provide an acceptable level of assurance.</p> <p>GM questioned in relation to the national police exercise, what are the internal arrangements in place to ensure the assessment is valid? JF advised that the governance is managed through a gold group chaired by an ACC and attended by representatives from the OPCC. It is nationally driven and managed by CPI and all records are sent to them to review.</p>	
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	<p>The force employed 2 external members of staff that were tasked to do the work, which has been done to a high level.</p> <p>JASC noted the considerable activity, control and oversight in respect of standards, ethics and complaints which provided an acceptable level of assurance.</p>	
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External Audit Progress Report and Sector Update

Reference	Discussion	Action
10.05/07/2023	<p>MC advised the committee that the audit team are currently working on the draft financial statements. These were received by the statutory deadline, and he anticipated them completing their work by late September. Their audit report will then be brought to the next JASC meeting on 26th September 2023.</p> <p>JASC noted the report and sector update.</p>	

External Audit Plan 2022/23

Reference	Discussion	Action
11.05/07/2023	<p>MC introduced the paper, highlighting the 1.9% increase in CC's prior year gross expenditure and the significant audit risks identified.</p> <p>MC stated that the risk assessment regarding arrangements to secure value for money (vfm) has not identified any risks, but that some minor changes to the risk assessment documentation have been identified (see below agenda item and action).</p> <p>The timing of the vfm audit is still being considered as there is a separate audit team, the ambition remains for this to be completed by the 30th September 2023, alongside the audit of the financial statements.</p>	

	<p>A brief discussion took place around the increase in audit fees due to additional IT work. MC stated that the audit fees are only proposed and are yet to be approved by the PSAA.</p> <p>JASC noted the report and the risk assessment regarding VFM arrangements not identifying any risks/weaknesses.</p>	
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Informing the Audit Risk Assessment 2022/23

Reference	Discussion	Action
12.05/07/2023	<p>It was agreed that the Informing the Audit Risk Assessment report 2022/23 requires amendment and then recirculated remotely to members when updated.</p> <p>Action: JM/MC/JC/SA to update risk assessment and SA to re-circulate updated report to members once complete.</p>	JM/MC/JF/SA

Internal Audit 2022/23 Annual Report

Reference	Discussion	Action
13.05/07/2023	<p>PC explained the report summarises the 2022/23 overall findings based on the internal audit work undertaken. It supports a 'substantial' assurance opinion that the significant risks faced by the OPCC and force are being addressed. This is an improvement on the level of assurance of moderate given by the 2021/22 opinion.</p> <p>PC explained that the progress in relation to cyber security helped gain greater assurance, as checks were undertaken by an external company.</p> <p>A discussion took place around the audit of financial systems. GM questioned if the committee could gain assurance that other key financial systems, when previously reviewed, were to a good standard. PC advised that when the audit work of the accounts payable and receivable were reviewed in 2022/23,</p>	

	<p>this had impacted negatively on the scoring, but this was largely driven by the timing and specific issues in vetting, which are now being addressed. However, he advised there was an adequate level of assurance in relation to the payroll system in 2021/22.</p> <p>The number of internal audit days spent over the year was also discussed and whether this was adequate to provide sufficient internal audit coverage. SA/JC undertook to undertake a brief survey to establish how other comparable OPCC/Forces were serviced by audit days.</p> <p>Action: SA/JC to undertake a brief survey of annual internal audit days by comparable OPCC/Force.</p> <p>JASC noted the report and the improved internal audit opinion compared with previous years.</p>	<p>SA/JC</p>
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Fraud and Corruption Report Update

Reference	Discussion	Action
14.05/07/2023	<p>JF introduced the Fraud, Bribery and Corruption report and outlined that she had been advised of various questions provided by AH prior to the meeting which she had answered in detail.</p> <p>AH questioned if the process of submitting questions prior to the meeting helped? JF confirmed the process did help to understand the specific information required by the JASC.</p> <p>AH also questioned how well integrated the risk assessment process is within the wider risk management process? JF advised that the force do not have large scale investigations, there is the potential for this, but confidentiality issues must also be considered.</p> <p>GM questioned whether risk assessments have been undertaken across the organisation on fraud, bribery and corruption? JF advised that this was not the case and that they have been done on an individual basis.</p>	

	JASC thanked JF for the report which provided the information and assurance needed.	
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Cyber Crime Update

Reference	Discussion	Action
15.05/07/2023	<p>DG provided a verbal update on cybercrime to the Committee.</p> <p>DG explained the different elements to cybercrime; cyber-dependant, which are crimes committed through using computers, networks and other forms of ICT; and, cyber-enabled crimes, which are crimes that can be increased in their scale by using computers, etc.</p> <p>The committee were advised that there are x3 Detective Constables within the team. The newly developed Cybercrime strategy is out for consultation and it is intended to be in force by August 2023.</p> <p>DG highlighted that Cybercrime was a recent focus topic at the Governance & Performance Board meeting. This went well, with the PCC content with the responses to the questions raised. An internal audit on cyber-crime has also been undertaken recently, providing further assurance on this service area.</p> <p>JASC requested a more extensive written report be provided, using the JASC report template and the Terms of Reference prepared by AH to the next meeting.</p> <p>Action: DG to provide a written report and work alongside AH who will develop a TOR.</p> <p>JASC noted the verbal update.</p>	

Estates Update

Reference	Discussion	Action
16.05/07/2023	<p>TC advised she met with AH to discuss the requirements and terms of reference of the JASC. A meeting has been arranged with PR and the Estates team to discuss further.</p> <p>A presentation will be sent to AH and report brought to the next meeting in September 2023.</p> <p>JASC noted the verbal update.</p>	

Performance Framework Update

Reference	Discussion	Action
17.05/0/2023	<p>CM joined the meeting and thanked the committee for inviting her to provide an update on the new framework.</p> <p>CM highlighted that progress has been made in Q4 in respect of the monitoring of the Police and Crime Plan. The table produced on Pg 4 demonstrates the progress and direction of travel for each priority area and focus areas within them.</p> <p>DC stated that CM gave him a comprehensive briefing of the whole performance framework and the details behind it outside of the formal JASC meeting. DC suggested continuing to meet outside of the meeting. CM agreed.</p> <p>AH questioned what the grading is based against? CM advised that the framework considers a variety of different data; crime performance, force KPI's, national domestic abuser programme outputs etc. CM clarified she is happy to share the framework, but it is very detailed and complex which is why summary information is pulled together to share with the committee.</p> <p>PCC stated that the framework is a new way of monitoring performance. It was initially requested by the Police and Crime Panel that the OPCC had a list of Performance KPIs accompanied with a traffic light</p>	

	<p>system. PCC highlighted CM does a lot of work behind the scenes.</p> <p>AH questioned if the OPCC communicate with the force around the expectations. SR confirmed there are regular meetings between the OPCC/WKP to meet and understand the paths to success.</p> <p>DC acknowledged the extensive amount of work done around this and requested a progress report, which should include a review of how the framework is working in practice, is brought to the January 2024 JASC meeting.</p> <p>Action: CM and PR to bring a progress report on Performance Management, including how the performance framework is being used and acted upon, to the January 2024 meeting.</p> <p>JA questioned what feedback has been received from the panel on the framework. PCC stated that there has now been a new panel chair selected with new members, so will wait to hear from them.</p> <p>PR highlighted that it has been discussed in previous working group meetings with the panel and it did have positive feedback.</p> <p>JASC noted report update.</p>	CM/PR
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2022/23 Treasury Management Outturn Report

Reference	Discussion	Action
18.05/07/2023	<p>MK introduced the report and advised it was brought to the meeting to inform committee members of the 2022/23 outturn position on the treasury management activities of WKP in accordance with the CIPFA Code of Treasury Management.</p> <p>MK highlighted the table on Pg 5 which summarises the Treasury position for Warwickshire at 31st March 2023. MK advised that there had been some short-term borrowing to assist with cash flow, but in future, longer-term borrowing may be required to meet the levels of planned capital expenditure, and it will therefore be kept under review.</p>	

	<p>PCC stated that it is a good report, and helped to increase understanding, alongside the recent update from Arlingclose, the Treasury Advisors, received in March 2023.</p> <p>JA questioned when the next report will be submitted. SA confirmed it is on the agenda for January 2024.</p> <p>GM highlighted the comment around ‘occasional breaches’ and questioned how significant they were? MK advised the breaches occurred during a period prior to him joining when the post was vacant, and they related to holding additional cash in the current account beyond the authorised limits.</p> <p>JASC noted report.</p>	
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CIPFA Financial Management Capability Review

Reference	Discussion	Action
19.05/07/2023	<p>JC advised that the report had been prepared by CIPFA as a follow-up to the recommendations and improvement plan developed during the initial Financial Management (FM) review of June 2020. The initial review had been previously shared with the Committee and was undertaken as part of the CIPFA’s Achieving Financial Excellence in Policing (AFEP) Programme.</p> <p>The report provides an independent review on financial competency and literacy across the Force. It links to the MTFP good and balanced budget risk held in the Force and is also referred to in the OPCC risk register. The report makes recommendations which should assist with managing the risk and the likelihood of it materialising.</p> <p>Recommendations are included at Appendix E of the report, which builds on the actions referred to in the initial report and the progress made in achieving them. Overall, the report summarised that the Force had made significant improvements in financial</p>	

	<p>management, competency and literacy since the last review, and that given this positive trend an overall score of 4 compared to 3 in June 2020 was awarded.</p> <p>DC stated it was a good report and welcomed the update.</p> <p>JASC noted the report.</p>	
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JASC Workplan

Reference	Discussion	Action
18.05/07/2023	<p>SA advised that some changes have been made to the workplan to help manage future meetings, and to ensure coverage against the Committee Terms of Reference.</p> <p>Some of the changes include:</p> <ul style="list-style-type: none"> • Some standing agenda items will now be reported bi-annually eg risk, standards, and A, S & I update reports. • Some reports will be included for information only, and any questions will normally be dealt with outside the main meeting. • A total of 14 agenda items for each meeting, other than some of the standing items, will be trialled. • Active management of items on the workplan to ensure that no agenda is too large. • All papers to be submitted on the required template and in good time, so that the allotted time for each item in the meeting can be used for questions rather than detailed explanation of the report. <p>JASC agreed with the changes and noted updates to the workplan.</p>	

Vetting Assurance Update

Reference	Discussion	Action

19.05/07/2023	<p>RC advised the report had been submitted to the meeting as the committee had requested clarity on several areas.</p> <p>A detailed discussion took place around the vetting debt. DC questioned if there were any debts at risk? PCC stated that the risk is managed through the general reserve which currently stands at £6m. Proactive actions to recover debt are underway.</p> <p>RC stated work is being carried out to develop a solution to ensure that there are effective processes in place and to ensure payment is received before the release of vetting clearance. This will then stop future debts from building up.</p> <p>AH questioned how much investment would a competitor need to establish themselves as a vetting service? RC advised that any company outside of policing cannot access the required data needed to complete vetting analysis. This makes it difficult for someone else to take it on.</p> <p>JA questioned when the force predicted the outstanding debtors will be cleared? JC confirmed that a small number of debts will be written off but hoped that by the end of September 2023 it will have the majority cleared.</p> <p>AH requested dates by when the business plan, demand scenarios and investment in systems be established. RC agreed and advised this would happen by the end of September 2023.</p> <p>JASC noted the update.</p>	
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Members Points

Reference	Discussion	Action
20.05/07/2023	<p>GM reinforced the importance of submitting reports on the JASC template provided.</p> <p>GM, as previously advised, requested future JASC meetings be moved from Tuesday's as he has a prior commitment on that day. SA undertook to see if meetings could be moved to a Thursday.</p>	SA

Any Other Business

Reference	Discussion	Action
21.05/07/2023	<p>Police and Crime Panel Meetings 21st September, 2023 – 2pm 16th November 2023 – 2pm</p> <p>It was agreed that GM will attend the Police and Crime Panel in September and HK in November.</p> <p>JA thanked all for their attendance and reports and acknowledged the time and effort put into each report.</p>	

Items for Information

Reference	Discussion	Action
22.05/07/2023	Where reports are submitted to the Joint Audit and Standards Committee for review, it is anticipated that if there are any detailed questions these should be submitted and answered outside of the meeting.	
	<p>2022/23 Final Outturn report. (Paper)</p> <p>JASC noted the outturn report.</p>	
	<p>2022/23 Draft Annual Governance Statement (Paper)</p> <p>JASC members to provide comments to SA.</p>	
	<p>Health and Safety Annual Review (Paper)</p> <p>JASC requested a detailed report using the template and the previous year's annual report as an example.</p>	
	<p>OPCC Communication and Engagement Plan (Paper)</p> <p>Members to provide comments to PR.</p>	

Meeting Actions

Reference	Action	Action Status	Action Owner
8.05/07/2023	IF to add capital letter to Audit on page 16.		IF/JA
12.05/07/2023	JM/MC/JC/SA to amend the risk assessment document and once complete, SA to circulate updated Audit Risk Assessment report to members.		JM/MC/JC/SA
13.05/07/2023	SA/JF to undertake a brief survey of annual internal audit days by comparable OPCC/Force.		SA/JF
15.05/07/2023	DG to provide a written report on Cybercrime and work alongside AH who will develop TOR.		DG/AH
17.05/07/2023	CM to bring Performance Management, including how the performance framework is being used and acted upon, to the January 2024 meeting.		CM/DC
22.05/07/2023	JASC requested a detailed report on Health and Safety using the template and the previous year's annual report as an example.		HM/AH

Approval



by John Anderson on 26/07/2023