

# Joint Audit and Standards Committee

## OPEN Minutes 26<sup>th</sup> September 2023

### Meeting Record:

<b>Chair</b>	John Anderson (JA), Audit Committee Member
<b>Audit Committee</b>	Attendees: John Anderson (JA), Gavin McArthur (GM), David Carter (DC), Andy Heath (AH), Helen Knee (HK)
<b>Police and Crime Commissioner</b>	Attendees: Philip Seccombe (PCC), Polly Reed (PR), Sara Ansell (SA), Cara Giacalone (CG)  Minutes: Imogen Forrest (IF)
<b>Warwickshire Police</b>	Attendees: David Gardner (DG), Jeff Carruthers (JC), Mike Kaine (MK), Steve Russell (SR), Katie Treddinick (KT), Andy Shipman (AS)  Apologies: Debbie Tedds (DT), Alex Franklin-Smith (AFS),
<b>Internal Audit</b>	Attendees: Paul Clarke (PC)
<b>External Audit</b>	Attendees: Jackson Murray (JM)  Apologies: Meriel Clementson (MC)
<b>Date of Next Meeting</b>	Tuesday 23 <sup>rd</sup> January 2024

### Actions and Matters Arising

Reference	Discussion	Action
07.26/09/2023	The minutes of the open meeting dated 5 <sup>th</sup> July 2023 were agreed as a true and accurate record with two amendments.  <b>Action: IF to add reference numbers to “Items for Information” section and add the wording of Health &amp; Safety to action A046.</b>	

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## OPCC Risk Register

Reference	Discussion	Action
08.26/09/2023	<p>SA highlighted that the OPCC Risk Register has now moved into the open session.</p> <p>SA advised that the risk register has been refreshed over the summer months and it is now a combined Strategic and Operational register which is easier to manage and navigate for a small organisation.</p> <p>SA highlighted the changes to the risk register since March 2023 which included risks removed, changes to scores and new risks. SA explained that it is in its early stages, but the aim is for the first stage review to be completed later this year, whilst also working to define and embed the process at the OPCC.</p> <p>GM asked how are all strategic and operational risks managed? PR explained that a new internal assurance board meeting has been implemented within the OPCC where managers come together to review several processes and the risk register is one. The board meets quarterly and review different elements of the register each time.</p> <p>JASC noted the new format and report on risks.</p>	

## AS&I Assurance Report Update

Reference	Discussion	Action
09.26/09/2023	<p>AS advised the report provides an overview of progress with the force Crime Data Integrity and Assurance Audit Schedule.</p> <p>AS identified the changes to Home Office Counting Rules, audit schedule progress, audits completed and audits in progress.</p>	

	<p>JASC noted the report and progress of the audit schedule which is on track.</p> <p>JASC also noted Force Crime Registrar update reports for March and September 2023 which provided assurance on the audit work being undertaken.</p>	
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## HMICFRS Update Report

Reference	Discussion	Action
10.26/09/2023	<p>SR advised that the report provides an overview of activity in relation to HMICFRS which is primarily governed within force through the Performance and Assurance Board meeting chaired by AFS. SR explained the board receives regular updates on inspection activity, force's readiness, compliance and delivery of recommendations.</p> <p>SR advised the force recently had an inspection on vetting &amp; counter-corruption and was graded as adequate with only 4 AFI's, which was a positive outcome. SR stated the force have also had a Serious Organised Crime inspection, but the results are awaited. However, the debrief was positive.</p> <p>HK sought reassurance regarding any immediate action which has/had been taken, as suggested, in relation to the remaining AFI's (response to missing children and the focus on children's welfare when detained in custody).</p> <p>DG explained that after a hot debrief, the force often takes notes for actions which can be done immediately with some more complicated actions taken over a period. SR advised that all AFI's are assigned to a thematic board and overseen through working groups.</p> <p>JASC noted the report issued by HMICFRS and how the progress of recommendations is being tracked.</p>	

	JASC also noted the considerable progress made with the AFI's following the PEEL 2021/22 Inspection.	
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## Internal Audit 2023/24 Progress Update

Reference	Discussion	Action
11.26/09/2023	<p>PC highlighted that the report summarises the progress towards completion of the Internal Audit plan for 2023/24 which is currently on track.</p> <p>A discussion took place around the outstanding actions on the force Information Governance Audit, one of which is 6 months overdue. PC advised that the action will be re-written with a new deadline date as the force have now appointed a new Head of Information Assurance.</p> <p>The committee requested an audit review on partnerships is considered. PC agreed this can be considered in the next round of audit planning.</p> <p><b>Action: PC to consider including a partnership audit on the 2024/25 audit plan.</b></p> <p>JASC noted update report.</p>	PC

## 2022/23 Draft External Audit Findings Report

Reference	Discussion	Action
12.26/09/2023	<p>JM confirmed that the audit of the financial statements was virtually complete, but may not hit the deadline of 30 September. There is one outstanding report required on the LGPS, but this is outside the direct control of the audit and finance teams. Once provided, and assuming there are no issues with the contents, the external audit will be complete and JM anticipates issuing an unqualified audit opinion.</p>	

	<p>The draft Audit Findings Report contains very few findings, and this is testament to the quality of the accounts submitted.</p> <p>JM will liaise directly with SA/JC and MK to finalise the audit over the coming days/weeks, and to issue his audit opinion.</p> <p>SA to keep the chair updated on progress.</p> <p>JM confirmed that the value for money audit has been delayed due to sickness issues at Grant Thornton, but this will now be prioritised and progressed over the coming months. No risks have currently been identified.</p> <p>The intention is for the VFM report to be brought to the informal JASC meeting in November 2023.</p> <p>JASC noted the audit report on the Financial Statements progress and subject to the outstanding confirmations external assurance is complete. It was agreed that the VFM report will be brought to the informal JASC meeting in November 2023 but no risks have been identified.</p>	
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## 2022/23 Draft Letters of Representation

Reference	Discussion	Action
13.26/09/2023	<p>The draft letters of representation are standard and will need to be signed by the PCC and CC to attest to the accuracy of the financial statements that have been submitted to the auditors for their analysis.</p> <p>JASC noted the draft letters of representation for sign-off following completion of the audits.</p> <p>JASC also noted the updated Informing the Audit Risk Assessment and the management responses.</p>	

## 2022/23 Warwickshire Group/PCC and Chief Constable Statement of Accounts

Reference	Discussion	Action
14.26/09/2023	<p>SA thanked all those involved in the process to achieve the current position. The accounts have been acknowledged to be of a high standard, with few specific issues outlined in the draft audit findings report as a result of the audit work. They will be published on the website by the deadline of 30 September.</p> <p>DC asked whether the force would address the risk identified around journals? JC stated that with the nature and size of the organisation, the force will continue to proceed as usual as there is assurance the finance team are reconciling correctly and accounts do match in audit trails.</p> <p>JASC confirmed it has duly considered and commented on the draft Statement of Accounts and the Annual Governance Statement, and added their thanks for the reports and updates.</p>	

## Joint Audit and Standards Committee Workplan

Reference	Discussion	Action
15.26/09/2023	<p>All agreed that the maximum agenda items per meeting will be 14 in order for the meeting to run smoothly and on time.</p> <p>SA highlighted report items that were moved from today's agenda will need to be agreed for the next meeting, which is currently over-subscribed.</p> <p>To resolve the January 2024 agenda issues, HK suggested the Health and Safety report be for information only and if the committee have any questions on the topic they can be submitted outside the meeting. TC will not be required to attend to present the report.</p>	

	JASC noted the workplan.	
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## Members Points

Reference	Discussion	Action
16.26/09/2023	GM stated that the Police and Crime Panel meeting he attended on 21 <sup>st</sup> September was a much more positive meeting than his previous observations.	

## Any Other Business

Reference	Discussion	Action
17.26/09/2023	N/A	

## Items for Information

Reference	Discussion	Action
18.26/09/2023	Where reports under Items for Information are submitted to the Joint Audit and Standards Committee for review, it is anticipated that if there are any detailed questions these can be submitted and answered outside of the meeting.	
	<p><b>Revised Informing the Audit Risk Assessment 2022/23</b></p> <p>A brief commentary on the updates to the Annual Governance Statement and Informing the Risk Assessment documents was provided.</p> <p>JASC noted the amendments.</p>	
	<b>Reviewed Annual Governance Statement</b>	

## Meeting Actions

Reference	Action	Action Status	Action Owner
07.26/09/2023	IF to add reference numbers to “Items for Information” section and add the wording of Health & Safety to previous action.	ASAP	IF/JA
11.26/09/2023	PC to consider including a partnership audit on the 2024/25 audit plan.	2024/25	PC

## Approval

J. Anderson .....31.01.2024.....