

Joint Audit and Standards Committee

OPEN Minutes 23rd January 2024

Meeting Record:

Chair	John Anderson (JA), Audit Committee Member
Audit Committee	Attendees: John Anderson (JA), David Carter (DC), Andy Heath (AH), Helen Knee (HK) Apologies: Gavin McArthur (GM)
Police and Crime Commissioner	Attendees: Philip Seccombe (PCC), Polly Reed (PR), Sara Ansell (SA), Minutes: Imogen Forrest
Warwickshire Police	Attendees: Alex Franklin-Smith (AFS), Jeff Carruthers (JC), Mike Kaine (MK), Steve Russell (SR), Tania Coppola (TC), Raja Khan (RK), Sara Smith (SS), James Morgan-Jones (JMJ) Apologies: Debbie Tedds (CC),
Internal Audit	Attendees: Paul Clarke (PC), Sharon Bidi (SB)
External Audit	Attendees: Grant Thornton: Jackson Murray (JM) Azets : Andy Reid (AR), Reshma Ravikumar (RR)
Date of Next Meeting	Wednesday 27 th March 2024

Actions and Matters Arising

Reference	Discussion	Action
06.23/01/2024	The minutes of the open meeting dated 26 th September 2024 were agreed as a true and accurate record.	

Standards, Ethics & Complaints Report

Reference	Discussion	Action
07.23/01/2024	<p>HK advised the committee that the report is split into two parts to provide an update on matters relating to the policing standards and ethics from both the OPCC and PSD.</p> <p>HK explained that she recently conducted quality assurance dip-sampling on four complaint reviews and concluded that the reports were appropriate and will complete further dip-sampling later in the year.</p> <p>HK highlighted the following key points:</p> <ul style="list-style-type: none"> • PSD – the PCC met with PSD on 9th Sep 2023 to discuss issues arising, performance, capability, resilience, capacity and reputational damages. • Ethics Committee – previous scheduled meeting was cancelled but a new one has been arranged. • IOPC – positive improvement around timeliness of complaints compared to previous year. <p>HK questioned in relation to the Code of Ethics if the new system for the barred and advisory list had gone live? AFS confirmed the force had not heard but it was due to go live that day.</p> <p>A discussion took place around HMICFRS. AFS confirmed that the force has responded and completed all recommendations and are content with the outcomes of previous inspections.</p> <p>JA requested if HK would be able to attend the Behaviour and Standards board. AFS advised that this request would need to be discussed further due to the sensitive content of the meeting.</p> <p>JASC endorsed the acceptable level of scrutiny and assurance by OPCC over standards, ethics and police complaints and the updates by PSD on Code of Ethics, Police Dismissal Reviews and statistics on the Barred and Advisory lists, the areas of</p>	

	improvement identified by HMICFRS and the various Warwickshire Police recent developments.	
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JASC Annual Report

Reference	Discussion	Action
08.23/01/2024	<p>JA introduced the JASC annual report and advised it had been reviewed and updated for comments received from members. JA thanked those who had contributed and stated that there are no changes to the Terms of Reference, pending a fuller review that the OPCC are supporting.</p> <p>JA introduced the appendices and welcomed any comments. DC questioned in relation to Appendix B, if JASC should include counter fraud in its work programme or whether it was unnecessary because the situation was under control? JC confirmed from a finance perspective that the situation was under control.</p> <p>JASC agreed the report was to be finalised and submitted to the PCC and CC.</p>	

Internal Audit 2023/24 Progress Report

Reference	Discussion	Action
09.23/01/2024	<p>PC advised the purpose of the report is to summarise progress towards completion of the agreed Internal Audit plan for 2023/24 and provide an update on the implementation of agreed recommendations.</p> <p>PC highlighted that since Sep 2023, work has continued to deliver activity and progress is being made on addressing the majority of actions.</p> <p>JA questioned if PC was satisfied with the progress made? PC confirmed that he is satisfied and stated the force are in a positive position.</p>	

	<p>AH questioned in relation to the overdue recommendations listed in Appendix C, if they are being managed? PC confirm that although recommendations are overdue, they are actively being managed and the audit team are updated quarterly. SR highlighted that once a recommendation is overdue by 6 months, it is escalated to the Chief Officers to chase.</p> <p>JA questioned if SA/JC have had any results from a brief survey of audit days in comparable forces? SA and JC confirmed this action has not been completed yet.</p> <p>Action: SA and JC to review the number of internal audit days by other forces/PCC's for benchmarking purposes.</p> <p>JA stated that partnerships should be considered in the 2024/25 audits.</p> <p>JASC noted the update report.</p>	SA/JC
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2022/23 External Audit Findings Report

Reference	Discussion	Action
10.23/01/2024	<p>JM introduced the draft AFR and advised that changes had been made since the report had been submitted to the September meeting. JM advised that the changes related to the pension liability for the police pensions due to the way inflation has been treated by the Government Actuary Department and thus affected all PCC's/forces nationally.</p> <p>JM also advised the committee that the second report – the Auditors Annual Report provides a commentary on the Value for Money arrangements that are in place for the 2022/23 financial year. JM highlighted the final version is subject to any comments received within this meeting.</p> <p>JM advised that both reports include unqualified opinions and overall Grant Thornton found that the PCC and CC continue to have proper</p>	

	<p>arrangements in place to secure economy, efficiency and effectiveness in their use of resources and no significant weaknesses in arrangements were identified.</p> <p>JASC noted the unqualified opinions in the audit report on the Financial Statements and the VFM report.</p> <p>JASC endorsed the Financial Statements and the unqualified Audit opinions for signature by the PCC and CC.</p> <p>JASC also thanked the outgoing auditors Grant Thornton for the work done over the recent years.</p>	
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2023/24 Azets Audit Plan

Reference	Discussion	Action
11.23/01/2024	<p>AR advised that the report informs the committee of the planned external audit scope and timings for Azets first audit year.</p> <p>A detailed discussion took place in relation to the increase in audit fees. AR advised that PSAA had undertaken extensive consultations prior to the audit tender and the feedback received was that levels of resource needed to be improved which has resulted in increased fees.</p> <p>JA questioned if the technical issues referred to at the informal November meeting about shared Court Buildings had been resolved yet? AR advised that they are aware of the position reached by GT and will review this as part of their work, as the new auditor.</p> <p>JA questioned if the draft accounts are on track for the 31st May 2024? MK confirmed finance are on track for draft publication by the end of May 2024, and the audit team are on track for issuing their opinion by the end of September 2024.</p>	

	JASC noted the plan and welcomed the anticipated sign off of the 2023/24 accounts by 30 th September 2024.	
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2022/23 Warwickshire Group/PCC and Chief Constable Statement of Accounts

Reference	Discussion	Action
12.23/01/2024	<p>The 2022/23 Warwickshire Group/PCC and Chief Constable Statement of Accounts was discussed prior to the main meeting in some detail, and at an earlier JASC meeting in September 2023.</p> <p>JASC confirmed it has duly considered and commented on the Statement of Accounts.</p>	

2024/25 Budget Update

Reference	Discussion	Action
13.23/01/2024	<p>SA highlighted that the force and OPCC are currently working to tight timescales to finalise the proposed 2024/25 budget. A full overview of the latest budget position was provided at the Pre-meet session. The PCC will determine the precept proposal when the consultation closes.</p> <p>JC stated the biggest budgetary pressure is in relation to the increase in staff and officer pay and officer behaviours, as the force are retaining more officers past 30 years of service at the highest increment.</p> <p>JASC noted the verbal update.</p>	

2023/24 Mid-Year Treasury Report

Reference	Discussion	Action
14.23/01/2024	MK presented the report briefly and explained the purpose of the report was to inform members of the mid-year position and asked they consider and	

	<p>comment on the 2023/24 review before final consideration by the PCC.</p> <p>MK highlighted that the report covers two aspects which include financing capital expenditure and cash flow management and investments.</p> <p>JASC noted the report.</p>	
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Cyber Security

Reference	Discussion	Action
15.23/01/2024	<p>JMJ advised the report provides the committee with an update on the activity and priorities across Cyber Security to enable assurance that the area is being managed appropriately.</p> <p>JMJ explained that the team is small and consists of two members. However, both have specialist and overlapping skills to carry out business-as-usual activities and project-based activities.</p> <p>JMJ reassured the committee that the team also ensures the force abide to national standards and codes of connection and highlighted that within the last 6 months Warwickshire successfully gained certificates of connection for all required systems.</p> <p>HK stated that having all systems connected is a great achievement.</p> <p>AH stated that the level of detail within the report is excellent and thanked MJM for attending meeting.</p> <p>JASC noted the report, progress made to date and requested a follow up for Jan 2025.</p>	Action: Cyber Security to be added to January 2025 workplan

Force Information Assurance

Reference	Discussion	Action
16.23/01/2024	SS advised the report provides information in relation to the new Information Assurance team in terms of structure, roles and key responsibilities	Action: Information assurance

	<p>and also outlines areas of focus for the upcoming year.</p> <p>SS explained that she joined the force in July 2023 and since then has fully recruited all positions outlined in the diagram.</p> <p>SS advised that she attends monthly meetings with the Senior Information Risk Owner, AFS, to discuss escalating matters that require senior approval and supports AFS, who chairs the Information Assurance Board. SS highlighted that a tactical information security group is being set up to support and feed into the force IAB, as a joined up approach will identify weak spots and address gaps.</p> <p>JA questioned if a JASC member could attend the force IAB and requested a copy of the action plan. It was agreed DC could attend next board meeting and the action plan would be shared.</p> <p>Action: AFS to invite DC to next IAB.</p> <p>SS advised that the team offer basic data protection learning that involves more realistic/ day-to-day situations that may occur as all forces are exposed to human error breaches. E.g. the recent Northern Ireland FOI data breach</p> <p>AFS stated that SSs and SR' leadership has been extremely impactful as previously the force did not have the most appropriate structures or experience in place, but now they do.</p> <p>HK noted that it is good to see that there is an enhanced use of Office 365 and questioned how the force are dealing with the FOI backlog? SS stated that the Information Assurance team are working on reviewing licences and how to improve record management control, but it is a live area that is monitored.</p> <p>HK questioned if the committee could have an idea of what breaches have been ICO reportable? SS confirmed that main breaches are either to the wrong contact within an email or missed letters in envelopes, so the team are encouraging people to double check these types of issues before sending.</p>	<p>to be added to the January 2025 workplan</p>
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	JASC noted the report, progress made to date and requested a follow up for Jan 2025.	
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Estates Report

Reference	Discussion	Action
17.23/01/2024	<p>TC thanked AH for the outline request which helped structure the report and advised the purpose of the report is to provide the committee with an overview of how estates activity is managed and governed.</p> <p>TC advised that there have been a number of challenges throughout the year with staffing and increased demand but the team are now making progress and have a close working relationship with the OPCC.</p> <p>TC discussed the governance arrangements in detail and advised that ACC Ben Smith is the Chief Officer lead on estates. TC also advised that the OPCC have recently recruited a Strategic Estates lead which will lead to additional governance and closer scrutiny alongside the regular meetings that occur.</p> <p>AH stated that it is good to see that both WKP & the OPCC are working together but questioned if there was a clear separation between the roles and responsibilities each organisation carry out? PR confirmed that the Joint Corporate Governance Framework will identify those areas and once completed it will be shared with the audit committee.</p> <p>JASC noted the report, progress made to date and requested a follow up for Jan 2025.</p>	<p>Action: Estates to be added to the January 2025 workplan</p>

Health & Safety Report

Reference	Discussion	Action
18.23/01/2024	<p>RK advised the report provides a summary of the health and safety developments that have taken place since the last report was submitted.</p> <p>RK provided the committee with figures and key trends and advised that the force is reviewing data and factors in relation to officer assaults. RK stated that the force is looking to introduce mandatory health and safety modules for officers to identify any gaps and resolve accordingly.</p> <p>The health and safety action plans were discussed. HK raised a question on behalf of GM, and asked if the 72 items on the strategic plan were being managed efficiently? RK confirmed that there will not always be 72 actions at one time and once completed, they will be removed from the plan.</p> <p>AH raised a question in relation to the accuracy of recording incidents. RK advised that the force do not have the most appropriate systems in place currently, but it is something the force are working on.</p> <p>JASC noted the report, progress made to date and requested a follow up for Jan 2025.</p>	Action – Health and Safety to be added to the January Workplan

Joint Audit and Standards Committee Workplan

Reference	Discussion	Action
19.23/01/2024	SA presented the JASC workplan and all agreed with the upcoming agenda items. SA confirmed that there are no deep dive items in the March 2024 meeting, so outline requests will not be required.	

	<p>JA suggested vetting being added as an item for information in the July meeting.</p> <p>Action: AH to ensure an OR is completed for Vetting item, if it is to be included in July.</p> <p>JASC noted the workplan.</p>	AH
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Members Points

Reference	Discussion	Action
20.23/01/2024	HK advised she attended the most recent Police and Crime Panel and briefing note is within papers.	

Any Other Business

Reference	Discussion	Action
21.23/01/2024	It was agreed that all deep dive topics are to be reviewed January 2025.	

Meeting Actions

Reference	Action	Action Status	Action Owner
09.23/01/2024	SA and JC to review the number of internal audit days by other forces/PCC's for benchmarking purposes.	ASAP	SA/JC
19.23/01/2024	Action: JA to ensure an OR is completed for Vetting item.		AH
20.23/01/2024	Deep dive topics; Cyber Security, Information Assurance, Estates and,	Jan 25	SA/IF

	Health & Safety are to be reviewed at the January 2025 meeting.		
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