

**Meeting: Joint Audit Committee**

**Venue: Police HQ**

**Date: 3rd December 2019**

**Time: 14:00 – 16:30**

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| **Members:** | Mr Malcolm MacDonald (MM)Mr Martin Evans (ME)Mr Andre Morgan (AM)Mr Alasdair Kenwright (AMSK)Ms Kate Curran (KC) |
| **Also Present:** | Mr Mark Collins, Chief Constable (CC) (first part of meeting only due to operational matters)Mrs Carys Morgans, Chief of Staff (CoS)Mr Edwin Harries, Director of Finance (DoF)Mr Ian Williams, Assistant Director of Finance (IW)Ms Helen Cargill (TIAA), (HC)Eleanor Bowdler, WAO (EB)Mr Huw Morgans, Risk & Business Continuity Management Advisor (HM)Mrs Donna Cronin, OPCC, (DC) |
| **Apologies:** | Mr Dafydd Llywelyn, Police and Crime Commissioner (PCC)Mrs Beverley Peatling, Chief Finance Officer (BP) |
| **Declarations of Interest:** | None. |

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|  | ACTION SUMMARY FROM MEETING ON (15th October 2019) |
| Action No | Action Summary | To be progressed by |  Progress |
| **A120 2018/19** | **CB to amend the typo on page 3 under A86 where JM is referred to as JB.** | **CB** | **Complete** |
| **A120 2018/19** | **CB to amend the typo on page 13 as recorded within the minutes.** | **CB** | **Complete** |
| **A120 2018/19** | **HC to confirm whether Dyfed-Powys Police was one of the organisations included in their most recent TIAA independent review.**  | **TIAA** | **Complete** |
| **A120 2018/19** | **HC to share the Gwent TIAA compliance review and the TIAA independent review with the Committee.** | **TIAA** | **Complete** |
| **A120 2018/19** | **CB to amend A108 to Draft Annual Statement of Accounts for 2018/19 instead of 2017/18.** | **CB** | **Complete** |
| **A120 2018/19** | **ICT to provide an update at the next meeting in relation to the ICT infrastructure.** | **ICT** | **Complete** |
| **A121 2018/19** | **HC to update the Committee with further information on processes in place in response to their review relating to the reporting of recruitment to the governance forums.**  | **TIAA** | **Complete** |
| **A121 2018/19** | **Further information to be given to the Committee in relation to how feedback from courses can be collated in order to help evaluate their value.** | **Force** | **Complete** |
| **A121 2018/19** | **For the request for Value for Money to become a standing question within all TIAA reports to be taken to the Audit and Quality Assurance Group.** | **IW** | **Complete** |
| **A122 2018/19** | **CoS to liaise with TIAA to discuss the possibility in including a review in relation to Commissioned Services in their revised audit plan.**  | **CoS** | **Complete** |
| **A123 2018/19** | **CFO to confirm when the contract for Arlingclose is up for renewal.** | **CFO** | **Complete** |
| **A124 2018/19** |  **WAO to provide an update to the Committee at the next meeting in relation to progress made with regards to the collaboration VFM conclusion briefing.** | **WAO** | **Complete** |
| **A125 2018/19** | **CoS to add a reference to diversity in the section referring to Members composition and skills within the Dyfed-Powys JAC self-assessment.** | **CoS** | **Complete** |
| **A130 2018/19** |  **CB to re-circulate the information in relation to the Annual JAC training day.**  | **CB** | **Complete** |

**A133 2018/19:** **Minutes of the meeting held on 15th October 2019 and Matters Arising**

Discussions ensued in relation to action A97 with regards to considerations on where the trust legally sits in terms of its links with the OPCC. CoS informed that the charity Safer Diogelwch Dyfed-Powys will remain in being, but will be focused more on police cadets. The OPCC External Funding Manager is leading on it and is engaging with Hywel Dda for advice.

**Decision A133: Pending any needed amendments the minutes of the meeting held on 15th October 2019 were accepted as a true record.**

**A134 2018/2019: The reports of the internal auditors:**

**a) Interim Follow-Up Review**

Helen Cargill, TIAA provided an overview of the follow up recommendations from late summer/autumn which included approximately 50 recommendations, 50% of which have been completed. 23 recommendations were outstanding, 8 of which are related to the HR access management report and all related to training which is to be undertaken. HC is satisfied that progress is being made and recommendations should all be completed in early 2020 by the next review.

MM informed the committee that moving forward, it would be the responsibility of the Audit and Quality Assurance Governance Group as stated within their Terms of Reference to consider reports such as this prior to submission to the committee. CoS assured the committee that the Audit and Quality Assurance Group will have a greater focus on the monitoring of TIAA recommendations and implementation moving forward. Committee queried another element on the report in relation to policies not being updated, however, HC confirmed that policies have now been updated. In comparison to other Forces HC confirmed that DPP are in a strong position. CoS and IW are going to meet over the next few weeks to prepare for the next Audit and Quality Assurance group meeting.

MM posed a question in relation to the appointment of the Force Data Protection Officer. DOF confirmed that someone has been appointed.

**b) Gwent TIAA compliance Review**

HC provided an update to the committee in relation to the Review of the Joint Audit Committee’s Terms of Reference (TOR) HC confirmed that it captured everything that was raised in the CIPFA meeting. MM queried the difference between Gwent and DPP when referencing the length of term of committee members.

**Action 134: DC to check notes on CIPFA guidance to ensure correct date is on TOR in relation to the term length of members.**

**c) CID- Protecting Vulnerable People**

HC provided an update from the compliance report review which looked at the process of section 46 requests. The report looked at Protecting vulnerable people in particular children, focussing on how information is recorded and subsequently removed from the system once a matter has been dealt with. HC advised that it was a compliance based testing and highlighted some of the main recommendations that came out of the testing.

MM thought the report was valuable and the way that they would like auditing to move forward in the organisation. The Committee posed a question in relation to the time it has taken for this review to be completed and whether it is something that the Committee need to take more notice of. MM commented that it is something that can be incorporated in the internal auditors programme. A question was posed to IW to see if there was a corporate approach to reviewing policies and how often they are updated. DoF commented that there is a piece of work ongoing with a new Force intranet page on policies (DPI 2) which will be launching in a couple of weeks’ time with all policies and dates on them. IW informed that the audit arose from the PVP team coming forward and asking for some scrutiny work to be undertaken. MM suggested that feedback from PVP should be given to CoS on what they felt was of value.

**Action 134: PVP to provide feedback of audit to CoS in relation to the value that the Internal Audit brings to the organisation.**

**A135 2018/2019: Consideration of the 2019-20 progress report of the Internal Auditors (SICA)**

HC provided an update on the progress of TIAA reports and advised that the financial audit reports are currently being concluded. In terms of the collaborative work, comments are due from South Wales and Gwent Police Force by 5th December 2019. Discussions ensued to consider other areas of collaborative work.

 In terms of the plan for RMS Project and the Commissioner’s grant project, dates have been put in place for February and March 2020. HC noted that the Data Assurance audit has been agreed for after Christmas and Counter fraud internal exposure audit will be done in January 2020.

The Committee posed a question in terms of the actions and asked if briefings get shared with staff. MM informed that they get put onto an online portal, CB to check if members can receive access details to the portal to view the reports.

**Action 135: Caryl to check if Committee members have been incorporated into the portal and to circulate access details.**

**A136 2018/2019: Consideration of the draft Internal Audit Plan 2020/21**

It was noted that Assistant Chief Constable Vicky Evans (ACC) has had meetings with each of the Forces to discuss collaborative plans. Areas for potential internal audits include; Pan Wales Projects, Early Action Together, and the implementation of Office 365. CoS informed the Committee that IW has been developing a matrix for the Audit and Quality Assurance Group which will give rationale behind the internal audit and how we are determining the priorities. This will be predominantly a risk based approach to prioritisation.

MM advised that Sarah Cooper is going to attend the March meeting as the link for HMICFRS.

 **Action 136: Chief Inspector Elaine Bendall will chase up with HMICFRS in relation to Sarah Cooper attending the next meeting.**

**A138 2018/2019: Consideration of the 2018/19 Annual Audit Letter**

HC provided a summary of work undertaken through the year and responsibilities related to financial reporting which has been complied with.

MM queried the date on the financial audit fees section which reads 2018/19 HC reassured that the audit that was done was on 2018/19 as they audit a year behind. The final outcome is what was previously advised by the Committee and there is no indication of what the fee will be for the following year. This will be provided in March.

**A141 2018/2019: Consideration of the draft Anti-Fraud and Corruption Policy**

The Committee were provided with a draft of the Anti-Fraud and Corruption Policy. The Committee advised on some needed amendments to the wording in some sections within the policy. Further concerns were raised in relation to the anonymity of reporting. The Committee suggested a flow chart to show what option are available to take.

The Committee posed a question on the consultation and approval process. CoS provided reassurance that this was in the initial stages, there will be a process to incorporate the Governance Group, Head of CID and Head of Professional Standards. Once all consultees are content from a governance perspective, consultation will be undertaken with Police Federation, UNISON, the Force Professional Reference Group and other consultees as per the Force policy development process.

**Action 141: Any other comments on the Anti- Fraud and corruption Policy document to be sent to CoS.**

**A142 2018/2019: JAC annual timetable**

CB has cross referenced the TOR which have recently been reviewed with the annual timetable to ensure things are planned in appropriately across the year. Any views on the timetable to be fed back to CB.

**Action 142: Committee to provide feedback to the OPCC on the JAC annual timetable.**

**A143 2018/2019: ICT Infrastructure update**

Mark Hall (MH) from ICT Management Team provided an update on the ICT Infrastructure and the difficulties being incurred in progressing to a satisfactory conclusion. Concerns were raised in relation to the service provision and discussions ensued in relation to available options.

The matter would be further discussed at PB on Friday 6th December.

**A144 2018/2019: Review of Compliance with CIPFA Guidance on Audit Committees discussion.**

In April there is an All Wales training course. If members require further information in relation to details of the day they are able to contact CB.

**A145 2018/2019: HMICFRS and Force Management Statement Update**

An update was provided by Chief Inspector Elaine Bendall (EB) in relation to HMICFRS progress activity and the Force Management Statement. EB is the Force Liaison officer with HMICFRS and became the first point of contact for Inspection work. Sarah Cooper is the Force Liaison lead from HMICFRS. The Force had received a number of recommendations and areas for improvement and EB provides the evidence of progress to Sarah Cooper.

The Force Management Statement is an annual requirement from HMIC. It has become a strategic working document that forces can use to inform how the organisation is run.

Feedback given by HMICFRS on the Force FMS stated that the analysis has improved, however, would have benefitted from greater prediction and risk management elements. EB has recently received the guidance notes for the 2020 FMS.

Submission for the next 2020 FMS report will be the end of April, which will fit in with the upcoming HMIC Inspection due in the summer. CoS advised that the report will be a key document to assist with the development of the new Police and Crime Plan.

The Committee asked how the document is being used once it is completed. EB confirmed that it will be used as part of Strategic Planning as it informs where the risks are. The FMS report will be good at identifying risks and concerns that need to be addressed.

**A145 2018/2019: Consideration of the Force significant Corporate Risks**

Huw Morgans (HM) provided an update on Risk Management. The RMS project is in critical stages of implementation and requires specialist resources that are not attached to the project to be utilised to deliver specialist modules. The DCC working group will maintain a strategic oversight of this area of risk and the requirements of the project. HM advised that the Force would need to ensure that the needs of the project are met in a timely fashion and that the business needs of the organisation is not compromised with the release of the specialist resources.

Discussions moved on to the improved area of risk which was raised in the last committee meeting in relation to the costs of the Home Office pathology service and capability. HM updated the committee that the University have committed to delaying the withdrawal from the service until December 2021.Once this has been confirmed formally this will be taken off the risk register for the time being until further attention is required. MM queried why the risk would be taken off altogether. HM reassured that as the service has been extended until 2021 there is no immediate impact on the service for the Force.

Discussions moved on to items which have been discharged from the risk register. Eurofins cyber-attack work has progressed and Eurofins has returned to business as usual service. Circumstances were presented to the Gold operations board on the 29th of October and was approved to be discharged by the ACC. The second item to be discharged was the forensic medical examination of children and the lack of available Sexual Assault Referral Centre Services (SARC). In October the SARC project board agreed a future model for the provision of SARC services for adult and children across Mid and South Wales. They also put in place an interim solution which is acceptable to the Force. The circumstances of that package was brought before the Gold Operations Board and the Strategic Vulnerability Group in October and has now been discharged.

**A146 2018/2019: Actions of Corporate Governance Group meeting held 12th November 2019 (Draft)**

The actions taken from the Corporate Governance Group meeting were circulated. DoF provided an input on what was discussed at the meeting, such as the Annual Governance Statement (AGS) for last year and how we were responding to the actions. It concluded that a number of them had been completed, actions that were outstanding related to areas also identified by HMIC, however, work is progressing. A discussion ensued in relation to the matrix of evidence which will now be utilised to produce the AGS for 19/20 financial statements. It was felt that a greater level of involvement from across the organisation would result in a more effective AGS. Discussions in relation to the risks emerging in terms of governance, op uplift, CIPFA financial management, and financial settlements took place.

The committee were advised of the national debate on whether the PCC should consult with public in relation to the Precept. Advice has been received from the Association of Police and Crime Commissioners to say that it is business as usual, and PCCs were legally required to consult with the public.

**A148 2018/2019: Members updates**

MM will provide some notes to CB for wider circulation

**A148 2018/2019: Annual Training day update**

Any information required contact CB

**Meeting closed 16:28**

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| DECISIONS ARISING FROM MEETING 3rd December 2019 |
| Decision No. | Decision Summary | Progress |
| **A133 2018/19** | **Pending discussed amendments the minutes of the meeting held on 15th October 2019 were accepted as a true record.** | **Completed** |

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|  | ACTION SUMMARY FROM MEETING ON (3rd December 2019) |
| **Action No** | **Action Summary** | **To be progressed by** |  **Progress** |
| **A134 2018/19** | **DC to check notes on CIPFA guidance to ensure correct date is on TOR in relation to the term length of members.** | **DC** | **Completed** |
| **A134 2018/19** | **PVP to provide feedback of audit to CoS in relation to the value that the Internal Audit brings to the organisation.** | **CoS** |  |
| **A135 2018/19** | **Caryl to check if Committee members have been incorporated into the portal and to circulate access details.**  | **CB** | **Completed** |
| **A136 2018/19** | **Chief Inspector Elaine Bendall will chase up with HMICFRS in relation to Sarah Cooper attending the next meeting.** | **Insp E Bendle** | **Completed** |
| **A141 2018/19** | **Any other comments on the Anti- Fraud and corruption Policy document to be sent to CoS.** | **Members** |  |
| **A142 2018/19** | **Committee to provide feedback to the OPCC on the JAC annual timetable.** | **members** | **Completed** |

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| ONGOING ACTIONS SUMMARY FROM PREVIOUS MEETINGS |
| **Action No** | **Action Summary** | **To be progressed by** |
| **A97 2017/18** | **CoS to consider where the trust legally sits in terms of its link with the OPCC.** | **OPCC**  |