



Heddlu Police
DYFED-POWYS



Comisiynydd Heddlu a Throseddu
Dyfed-Powys
Police and Crime Commissioner

Meeting: Joint Audit Committee

Venue: Teams

Date: 28th January 2026

2.00pm – 5.15pm

<u>Members:</u>	Ms Kate Curran (KC) Chairperson David Macgregor (DM) Ms Julie James (JJ) Ms Caroline Wheeler (CW) Mr Farhan Shakoor, (FS)
<u>JAC Attendees</u>	Ms Carys Morgans, Chief Executive Officer (CM) Mr Gary Phillips, T/Deputy Chief Constable (GP) Ms Nicola Davies, T-Chief Finance Officer (ND) Mr Mark McSweeney, T/Supt (MM) Mr Shaun Bowen, T/Supt (SB) Mr Steve Cadenne, Head of HR Service Delivery (SC) Ms Liz Reed, Performance Manager (LR) Mr Richard Janas, Insp (RJ) Mr Jonathon Maddock, TIAA (JM) Mr Jason Blewitt, Audit Wales (JB) Ms Gaynor Maddox, Head of Programmes and Change (GM) Ms Michelle Reynolds, T-Head of Finance (MR) Ms Debby Jones, Mr Neil Evans, Business Manager OPCC (NE)
<u>Apologies</u>	Mr Dafydd Llywelyn, Police and Crime Commissioner (DLI) Mr Ifan Charles, Chief Constable (IC) Mr Edwin Harries, Director of Finance (EH) Ms Linda Williams, Director of People and Organisational Development (LW) Ms Fiona Roe, TIAA (FR) Ms Karen Davies, Senior Accountant (KD)
<u>Declarations of Interest:</u>	None

ACTION SUMMARY FROM MEETING ON (22nd October 2025)

Action N°	Action Summary	To be progressed by	Progress
A 14	To rearrange the Cyber Security presentation from the December meeting to a later date due to the need to consider the 2024/2025 Statement of Accounts at the December meeting.	NE	In Progress – This will be included on the agenda for the meeting to be held in March 2026.
A 17	That the reasons behind the delay in implementing the HR recommendations contained within the Interim Follow Up Review are shared with Members	LW	In Progress – Work is ongoing to prepare the project plans for consideration by the Audit Governance Group.
A 19	That the recommendation contained within the HR Management Recruitment and Training review in relation to iTrent that has a due date of April 2027 is checked for relevance and whether it will be delivered.	LW	In Progress – the plan is for all staff at all levels to have access to live workforce data through the dashboard, created through a data warehouse into Power BI. Currently the information is only available to limited people with access to the iTrent system as it is a restricted system. April 2027 is the best estimate at present as there are a number of issues to agree first including funding and project management resource. This to remain an open action so that the Committee can be provided with progress reports.

ACTION SUMMARY FROM MEETING ON (2nd December 2025)

A 22	That Business Continuity Plans will be included on the agenda for the meeting to be held in January 2026.	NE	Complete – a verbal update was provided at the meeting to be held on 28 th January 2026
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A 23	That consideration be given to the process for feeding review information in to the Audit Governance group from other forums and subsequently in to Joint Audit Committee. To include consideration of who should be responsible for agreeing the extensions.	CM	Complete – this was discussed at the Audit Governance Group on 15 th January, and a further update was provided as part of Item 6 on the agenda of the 28 th January meeting.
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1. To confirm the minutes of the meetings held on the 2nd December 2025

The minutes of the meeting held on 2nd December 2025 were accepted as a true and accurate record by the Committee on the proviso that an amendment would be made noting that Kate Curran was the Chair for the meeting as opposed to David MacGregor as currently stated.

2. Review of Outstanding Actions

It was noted and agreed that actions should remain as in progress until such time that they are fully completed. This was in relation to Actions A22 and A23 that noted the items would be considered at the meeting held on 28th January, therefore should be in progress until after that meeting date.

Further discussion ensued in relation to Action A19 which was in relation to an internal audit review that had made a recommendation which it was felt would be implemented in April 2027. Members queried whether this is firstly the correct date for the implementation of the recommendation and secondly should it remain as an open Committee Action. SC advised that given the nature of the work required this was the best estimate currently for implementation.

Members suggested a wider discussion was required in relation to whether a policy is required around the implementation of longer term recommendations. The Committee were advised that a new board is being established in relation to risk and assurance and this may be where longer term recommendations could be monitored.

MR advised that there is ongoing monitoring of recommendations via various boards and main oversight is at Audit Governance Group.

Action A 25 - That Actions A 22 and A23 be marked as in progress on the minutes from 2nd December 2025.

3. Joint Audit Committee Work Plan

The Joint Audit Committee Work plan was provided for Members' information. NE advised that just word document was presented on this occasion because in the past the Excel document may have confused matters. NE further advised that at the next meeting a draft plan for 2026/2027 would be included.

4. To Receive an update from the Audit Governance Group Meeting held on 15th January 2026.

MR presented an update of the Audit Governance Group meeting that was held on 15th January 2026. MR advised that a template had now been created to record the reasons for an extension request for an internal audit recommendations. Completed templates will then be presented to the relevant boards for agreement. Members welcomed this development but noted that there were extensions to recommendations when the review had been undertaken within the past three months, Members were concerned that the setting of implementation dates is not always realistic.

Members also noted that there were a number of recommendations that had exceeded their timelines and asked whether there was a specific number of days to pass before this was escalated. MR advised that the recommendations are challenged at each board and Audit Governance Group have oversight so there is no requirement for a further formal escalation process.

The Committee raised concerns in relation to unrealistic implementation dates resulting in extensions and asked how the dates for implementation are set and are dependencies considered. Members were advised that the recent training should facilitate an improvement in this position. The Committee advised that they prefer to see realistic timescales rather than many request for extensions.

Members asked why at this point in the financial year that some reviews had not been scheduled and asked for clarity on this point. JM advised that work has been ongoing and the Committee should be assured that they would be completed in time, however the Committee were advised of some of the challenges had been in identifying specialist resources within TIAA, but this was now in hand.

5. To consider the actions of the Corporate Governance Group meeting held on the 21st January 2026

MR Provided an update on the Corporate Governance Board meeting held on 21st January 2026. There were no actions raised during the meeting but there were discussions on the previous action in relation to performance data for internal audit being available in a dashboard format and it was noted that a request had been submitted to Service Improvement Unit.

The Board was advised there were no HMICRFS AFIs outstanding for their consideration. Discussions continued in relation to external audit and a meeting had been held on 19th January to discuss interim audit work requested by Audit Wales.

The Committee welcomed the update.

6. To consider the following reports of the internal auditors:

a. To consider the Summary Internal Controls Assurance (SICA) Report

JM presented the SICA report to Members and advised that there were no changes from the previous report.

The Committee noted the report.

b. To Consider the Collaborative Review of Payroll

JM presented the report following the collaborative review of payroll. Members welcomed the report and noted that as in previous years the outcome for the review was substantial assurance.

DM noted that there was one issue to highlight regarding overpayment balance of just over £20,000 relating to 7 individuals, and it was felt that something had gone awry with the system. DM requested further information in relation to this matter. It was further noted that the overpayments were as a result of changes to working hours and it was suggested that a review is undertaken to review whether sufficient controls are in place when there are adjustments to working hours.

Action A26 - that information is provided to Members outside of the meeting in relation to the overpayments as identified in the report.

Action A27 –Audit Governance Group to review whether there are sufficient controls in place in relation adjustments to hours worked that has resulted in the overpayments.

c. To consider the Assurance Review of HR Management – Sickness Absence

Members considered the assurance review of HR Management – Sickness Absence and were advised the review had provided Reasonable Assurance.

A discussion ensued in relation to the Sickness Absence policy and methods of communication, where it was established that a telephone call is the preferred method of contact from individuals needing to take sickness absence, however it acknowledges that on occasions individuals may not be able to make a telephone call.

JJ noted that the assurance level of the review was an improvement on the previous review which had been given limited assurance. JJ also welcomed the fact that the relevant policies had been updated accordingly.

d. To consider the Assurance review of HR management – Annual Leave compliance/accrued absences

JM presented the assurance review of HR Management - Annual Leave compliance / accrued absences and were advised this review had received Reasonable Assurance.

KC asked about annual leave accruals and the recommendation noted that it would be complete subject to the workload in finance. KC continued that it is essential that the accrual has to be correct and not subject to the workload of finance. MR advised that accrued absences has a specific process in place and there are controls in place. KC suggested that the management comments within the report be reconsidered.

The Committee noted that there was a recommendation contained within the report that was reliant on ICT to develop a system, and it had an implementation date of September 2026, but the review of Resource

Management Unit requires ICT assistance for a recommendation and the implementation date is sooner. The Committee asked for clarity on this. SC advised that ICT had stated that the date of September 2026 was achievable, and the work required several changes to current systems rather than a new system which complicates issues.

e. To consider the Assurance Review of Resource Management Unit

The Committee considered the assurance review of Resource Management Unit that had been given Limited Assurance.

JM advised that whilst there are set desirable staffing levels across each unit for operational use, this is not documented as it should be in a clear and concise manner. The Committee were also informed that there is a requirement to improve ICT resilience as there was an occasion when the system was down for 5 days as the applications manager was away from work.

A discussion ensued in relation to the detail of the report and some of the system improvements made to assist with monitoring over working time.

CW queried the review conclusion that compliance was partially in place given the number of issues identified. In addition, further concern was raised in relation to the ICT support available to address any issues that may arise. Members also noted that there was a current open Area for Improvement from the PEEL inspection in relation to staff wellbeing that could be affected by any change within RMU. SB advised that direct dialogue continues with ICT to ensure there is resilience. In relation to staff wellbeing SB further advised that prior to the review being undertaken a survey was sent to staff to understand their opinions and perspectives on the management of rotas, and this in conjunction with the review has facilitated the commencement of improvements to rota management which in turn will ensure staff wellbeing improves.

DM concluded that whilst the review was given Limited Assurance, he was encouraged by the answers provided within the meeting and the way service is responding. However, there was slight concern in relation to the implementation dates which appear to be quite short and asked for clarification that they are achievable. SB advised that the system will be live from 1st February and auditing reports will be completed within the time and the remainder of the deadlines will be met.

f. To consider the 2026/2027 Audit Strategy and Annual Plan

JM presented the Annual Plan and Audit Strategy for 2026/2027 for the Committee's agreement. Members were advised that the plan is a fluid document that can be amended should any concerns be raised by the Committee. The plan also includes high level scopes for the reviews.

The Chair asked why the audit on leases is not due to be undertaken until 2027/2028 given the issues that were raised by Audit Wales as part of the audit of accounts. MR noted that there is a possibility to bring it in to the 2026/2027 plan if the Committee wishes. JM agreed this can be brought forward and the contingency days could be reduced.

Following consideration of the draft plan the Committee approved the plan on the understanding that the review of leases is included within the plan.

Action A28 – The Committee requested that the Audit review of leases be brought forward to the 2026/2027 plan.

7. Update report on Assurance Review of ICT Data Storage

Members considered an update report in relation to the assurance review of ICT Data Storage. Members were reminded that this was a review that was undertaken during 2024/2025 and due to the Committee not accepting the level of assurance further work was undertaken and the review had subsequently been given Limited Assurance.

MM noted that some of the recommendations are still in work progress and the committee asked for a focus on those recommendations where extensions to have timescales for implementation have been requested.

In relation to recommendation 2 of the report which is to investigate why officers are not inputting data via Pronto and to update procedures for the validation of records, it was noted that officers have been recording some crimes direct to Niche and they have not come across to Pronto. Motorola are working on a function that will copy the date over however this is unlikely to be in place before the end of 2026.

A discussion ensued in relation to recommendation 3 and the proposal for a centralised team. The implementation of this is impacted by the requirements to deliver the NPPT guarantee project, and this has delayed the move to the required model. A decision has been made at Chief Officer level that this recommendation will form part of a wider review linked to the Force Operating Model. The Committee welcomed the update and found it particularly useful that

dependencies were highlighted as being as cause to extensions to recommendations.

KC asked for information in relation to the risks associated with the delays and whether they are included on the departmental risk register. GM advised that they are all included on departmental risk registers and they are built in to the Strategic Planning and Assurance Cycle process and are reviewed on a quarterly basis.

8. Annual Audit Summary

JB presented the Annual Audit Summary which provided a summary of findings provided from Audit Wales's work over the past year. JB also updated the Members on the final audit fee for the following a query raised at the Committee meeting held in December 2025. The final audit fee for 2024/2025 was £133,958 compared to the estimated fee in the Audit Plan of £104,810, this represents an additional fee of £29,150. This was as a result of issues arising from the final accounts audit presented to the Decemebt Committee meeting.

Members noted the report and a discussion ensued in relation to the additional fee and actions taken to address prior year issues. ND advised that a meeting had been held with Audit Wales and a brief report outlining the discussions had been prepared. ND confirmed that this will be shared with the Committee along with an improvement plan that has been put in place around ensuring appropriate guidance and workshops are going to be conducted to support the team and ensure that some of the areas highlighted in the audit are being addressed.

Action A29 – that the briefing note and improvement plan in relation to the discussions between DPP and Audit Wales is circulated to Members.

9. Update report on the Annual Governance Statement

LR provided the committee with an update on the progress being made in relation to the actions contained within the report. It was noted that the work was remaining in progress with many actions to be completed by the end of the March and other within the first Quarter of 2026/2027.

It was noted a further update will be provided to the next meeting of the Committee.

Action A30 – that a further update report on the Annual Governance Statement will be provided to the next meeting of the Committee on 31st March 2026.

10. Business Continuity Plans Update

MM provided members with an overview of resource issues which have resulted in the delay in progressing Business Continuity.

DM stated that the key focus of the Committee will be organisational understanding and the testing of Business Continuity plans to ensure that the plans are robust and fit for purpose and that Dyfed Powys Police is vigilant on this area.

GM advised the Committee that the testing for Business Continuity continued in the background through a schedule of testing, including testing with the Joint Emergency Services Group., It was also noted that training is done through mixed groups to facilitate a wider organisational understanding.

GM suggested that at some point it would be beneficial to Committee members to be part of a rapid testing exercise. The Committee welcomed this suggestion.

CW noted that it is important that once a plan is developed it is not left on a "shelf." GM advised that this now not the case and once a plan is agreed a reminder is sent every quarter for it to be reviewed.

Action A31 – that the committee is invited to observe a business continuity testing exercise in the future.

11. Update report on Information Management

DJ provided the Committee with an update on the work undertaken by the Information Management Unit. Members were pleased to note that following an enforcement notice from the ICO in 2024 performance in processing Freedom of Information (FOI) requests had seen significant improvements.

Members noted that Data Protection Impact Assessments (DPIAs) does feature on the Corporate Risk Register, but work is ongoing with a review of processes being undertaken.

The Committee noted that a recent award ceremony run by the Wales Accord on the Sharing of Personal Information (WASPI) that Dyfed-Powys were successful in winning two awards which is an excellent achievement considering over 900 organisations are members of WASPI. The Chair asked for the Committee's congratulations to be given to the staff.

DM asked for clarity in relation to the enquiries to the Force by the Probation service. DJ advised that they come to the Force as they do not have access to the Police National Computer (PNC). This situation may change now that the Law

Enforcement Data Service is in existence but as it stands the Force continues to receive enquiries. Work is ongoing in this area with other Welsh forces to identify improvements to processes including looking at robotic automation to assist and reduce the work load.

JJ noted that the unit had taken on additional work in relation to information risk management and heritage data and asked whether this would have an impact on the team and what the current staffing levels were within the unit. DJ advised this work is additional work for the current team. In relation to heritage data, a heritage group has recently been established which would sit under the Information Management business area. The current size of the team is currently just over 40 staff that covers a wide area of work, however discussions in relation to resources are ongoing.

GP advised the Committee that he will be initiating a review of information management in the next couple of months, which would include a Superintendent being appointed to oversee the department to drive forward improvements.

12. HMICFRS Update report

Members received an update report in relation to the upcoming HMICFRS Inspection. The Committee noted that the inspection was confirmed on 24th November and documentation was required by 19th December. The inspection activity itself will take place over a number of months with the final two weeks of inspection will be the last week of May and first week of June.

The Force has allocated specific leads for each core question of the inspection, and the leads are required to assess strengths in those areas and also identify any areas requiring improvement to ensure the requisite evidence is provided to HMICFRS.

RJ advised that following a substantial amount of work the Force has signed off 34 Areas for Improvement during the last two years from PEEL and thematic inspections. The current situation is there are only 5 areas for improvement remaining open, 4 of which have been signed off internally and are pending HMICFRS verification.

JJ asked whether there would be a minimum expectation from HMICFRS on completion of the staff survey. RJ advised that he is unaware of any specific level of response required however, the completion rate will be monitored on a regular basis and reminders sent periodically to staff to ensure as much engagement as possible. GP advised that recently the Investors in People Survey had been completed and the completion rate was 55% which was the highest level ever.

13. Force Corporate Risk Register

The Committee considered the Force Corporate Risk Register. DC advised that the operational risk relating to the Sexual Assault Referral Centre (SARC) in Aberystwyth had been discharged from the Corporate register with advice that it should be managed on the departmental risk register.

DC advised that a risk had been added to the register in relation to DPIA's as previously noted within the meeting. DC advised the Committee that work is underway and there is encouraging progress in mitigating the risk. DC further advised that a full review has commenced on all local risks to ensure they remain relevant and scored correctly.

The Committee requested information on the parameters for setting the impact and likelihood scores for example whether it is a period for likelihood or monetary or reputationally.

Action A32– that the Committee receive information on the parameters that are used to score the impact and likelihood of risks.

Action A33 – that the Chair shares with the Force information in relation to their organisations risk scoring information.

14. OPCC Corporate Risk Register

NE provided the committee with an overview of the OPCC Corporate Risk Register. Members were advised that the SARC risk still remained on the register due to the issues around the governance and funding of Sexual Assault Services programme across Wales.

NE apologised to the Committee that the incorrect version of the report had been circulated, and the correct version included a new risk in relation to the Government's announcement late last year on the abolition of Police and Crime Commissioner posts. Work had been undertaken to pull a risk together on an All Wales level for consistency. CM further advised that the risk covers governance disruption, workforce retention, concerns in relation to future funding streams and a reduction in public engagement. It does appear there is a lack of clarity compared to England and how arrangements will be developed there.

JJ noted the content of the Government's reform paper and noted given the content that there is an expectation this should also feature on the Force's risk register as there are many issues associated with the suggested merger of forces that would need to be overcome in addition to any other changes the

Government may suggest. CM advised that there is an intention that a specific risk register is developed relation to the transition arrangements in due course. Currently it is being dealt with strategically and high level but once more is known on the future arrangements then the detail can be recorded.

Action A34– that the most up to date version of the OPCC risk report is circulated to Members.

15. Fraud Activity

NE advised that there are no fraud updates currently.

16. Members Updates

Members noted that the meetings they have attended have been discussed earlier in this meeting.

17. Any Other Business

NE advised that prior to this meeting that an email had been sent by the Chief Constable to advise that internal testing of the Teams channel guest access had been completed and that two members of the Committee are now required to test the system. NE will contact member outside of the meeting to assist with the testing.

Action A35– NE to contact Members of the Committee for volunteers to test the guest access of a JAC Teams Channel.

Date of next meeting:

31st March 2026 – Joint Audit Committee

ACTION SUMMARY FROM MEETING ON (28th January 2026)

Action N°	Action Summary	To be progressed by	Progress
A 25	That Actions A 22 and A23 be marked as in progress on the minutes from 2 nd December 2025.	NE	Complete – the actions are included as in progress on the minutes for the meeting held on 2 nd December 2025.
A 26	That information is provided to Members outside of the meeting in relation to the overpayments as identified in the report.	SC	Complete – the Committee received the information on 24 th March 2026.
A 27	Audit Governance Group to review whether there are sufficient controls in place in relation adjustments to hours worked that has resulted in the overpayments.	MR	In Progress - this is yet to be discussed at Audit Governance Group but will be in due course.
A 28	The Committee requested that the Audit review of leases be brought forward to the 2026/2027 plan.	MR	Complete – the review of leases is now included within the 2026/2027 Audit Plan.
A 29	That the briefing note and improvement plan in relation to the discussions between DPP and Audit Wales is circulated to Members.	NE	Complete – this was circulated to Members following the meeting held on 28 th January 2026.
A 30	That a further update report on the Annual Governance Statement will be provided to the next meeting of the Committee on 31 st March 2026.	LR	In Progress – An update report on actions within the Annual Governance Statement will be considered at the meeting to be held in March 2026.

A 31	That the committee is invited to observe a business continuity testing exercise in the future	GM	In Progress – the application deadline for the post of Business Continuity Officer closed on 31 st March. Once the new officer is in post, they will schedule the testing and exercising and JAC will be invited to attend any sessions
A 32	That the Committee receive information on the parameters that are used to score the impact and likelihood of risks.	GM	In progress – this will be covered within the risk report that will be on the agenda for the meeting to be held on 31 st March 2026.
A 33	That the Chair shares with the Force information in relation to their organisations risk scoring information.	NE	In Progress – the Chair will share this information outside of the meeting.
A 34	That the most up to date version of the OPCC risk report is circulated to Members.	NE	Complete – a revised report was circulated on 16 th February 2026.
A35	NE to contact Members of the Committee for volunteers to test the guest access of a JAC Teams Channel.	NE	In Progress - two Members volunteered and guest access has been granted on their devices. Agenda items for the meeting to be held on 31 st March will be uploaded to the dedicated Teams Channel to test accessibility.