



Meeting: Joint Audit Committee

Venue: Teams

Date: 31st March 2026

2.00pm – 4.50pm

<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 Nicola Davies, Chief Finance Officer (ND) Mr Edwin Harries, Director of Finance (EH) Ms Linda Williams, Director of People and Organisational Development (LW) Mr David Harris, People and Organisational Development (DH) Mr Mark McSweeney, T/Supt (MM) Ms Liz Reed, Performance Manager (LR) Mr Richard Janas, Insp (RJ) Ms Fiona Roe, TIAA (FR) Mr Jason Blewitt, Audit Wales (JB) Ms Michelle Reynolds, T-Head of Finance (MR) Ms Debby Jones, Information Manager (DJ) Mr Neil Evans, Business Manager OPCC (NE)
<u>Apologies</u>	Mr Dafydd Llywelyn, Police and Crime Commissioner (DLI) Mr Ifan Charles, Chief Constable (IC) Ms Carys Morgans, Chief Executive Officer (CM) Mr Gary Phillips, T/Deputy Chief Constable (GP) Ms Gaynor Maddox, Head of Programmes and Change (GM) Mr Jonathon Maddock, TIAA (JM) Ms Eleanor Ansell, Audit Wales (EA)
<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.	OPCC	In Progress – This will be included on the agenda for the meeting to be held in June 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Progress – Work is ongoing to prepare the project plans for consideration by the Audit Governance Group which has now been replaced by the Central Audit Board.
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 (28th January 2026)

A 27	Audit Governance Group to review whether there are sufficient controls in place following a change in working hours and the updating of their payroll record.	MR / LW	In Progress - this is yet to be discussed at Audit Governance Group but will be in due course. This recommendation has been superseded by recommendation A35 from the March meeting.
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			The Audit Governance group has since been replaced by the Strategic Audit and Assurance board which will now consider this action.
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	Complete – An update report on actions within the Annual Governance Statement was 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 Force have been unsuccessful in appointing the Business Continuity Officer. There are plans to further advert but with the role now full time to hopefully attract the right candidate. In the interim, the Force have assigned staff to assist with the work temporarily until the post is filled.
A 32	That the Committee receive information on the scoring arrangements of risks and for KC to share her organisations risk assessment framework.	GM	Complete – this was 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.	OPCC	Complete – shared outside of the meeting.
A35	NE to contact Members of the Committee for volunteers to test the guest access of a JAC Teams Channel.	OPCC	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. Work is still required to ensure easy access to papers.

1. To confirm the minutes of the meetings held on the 28th January 2026

NE advised that there was an amendment required to the minutes of the meeting held on 28th January 2026. This was in relation to Item the Annual Audit Summary and the following amendment was provided:

“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 because of issues arising from the final accounts audit presented to the December 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.”

Members agreed to approve the minutes on the proviso that the above amendment was made.

2. Review of Outstanding Actions

Members considered the outstanding actions and discussed Action A 27 that had arisen following the consideration of the collaborative review of payroll where Members had been informed that there had been overpayments made to staff due to changes in working hours. Members had received specific information outside of the meeting and requested that this area be reviewed once again.

DM advised that the action be amended to “TIAA undertake a further review to establish whether there are sufficient controls in place when an individual has changes made to their working hours with a view to avoiding overpayments”.

The Committee agreed that a review should be undertaken and should consider not only the cases that they had been made aware of but any other overpayments so that they have a full understanding of the issue.

It was further noted that as part of the review there should be consideration as to whether the correct assurance level had been provided as part of the previous review.

Action A 36 – That a further review is undertaken to establish whether there are sufficient controls in place when an individual has changes made to their working hours with a view to avoiding overpayments.

3. Joint Audit Committee Work Plan

NE presented the draft work plan to cover the period 2026/2027 and advised that an additional meeting would be arranged for December to ensure that agendas are manageable.

It was noted that there were currently 4 outstanding internal audits namely, ICT Change Management, ICT Infrastructure, Cyber Security and HR Management (Other Leave). The Committee were advised that these would need to be completed and considered prior to the submission of the draft accounts at the end of June. It was agreed that an additional meeting be arranged for late June.

Action A 37 – that an additional meeting of the Committee be arranged for late June to consider the outstanding 2025/2026 Audit Reports.

Action A 38 – that an additional meeting of the Committee be arranged for December.

4. Joint Audit Committee Terms of Reference

The Committee considered the revised terms of reference and agreed with most suggested amendments.

FS advised that there is no requirement to change the number of meetings and that the statement should remain as "At least 4 formal committee meetings and up to 2 workshops/seminars will be scheduled per annum". The Committee agreed with this proposal.

FS further advised that the word consider be replaced with review throughout the document to strengthen the Terms of Reference and the work of the Committee. The Committee agreed.

The Chair noted a point within the document stating, "Review the governance and assurance arrangements for significant partnerships or collaborations" and suggested that the Committee is provided with clarity on whether this takes place and what it means in practice.

Following discussion, the Committee approved the Terms of Reference subject to the additional amendments being undertaken.

Action A 39 – OPCC to liaise with the CEO to establish what is required from the Statement included within the Terms of Reference “Review the governance and assurance arrangements for significant partnerships or collaborations” and feed back to the Committee.

5. Joint Audit Committee Annual Report

The Committee considered the Joint Audit Committee Annual Report and the Chair advised that following publication of the agenda some amendments had been provided. The Committee agreed the Annual Report subject to the relevant amendments being undertaken.

6. To Receive an update from the Audit Governance Group Meeting held on 11th March 2026.

MR presented an update of the Audit Governance Group meeting that was held on 11th March 2026.

The Committee noted that this was the last meeting of the group in its current guise and would be replaced in the new financial year with the Strategic Audit Assurance Board.

DM requested that the new board’s Terms of Reference be circulated along with meeting dates to Members and that NE contact the Committee to identify the relevant volunteer to sit on the new Board.

Action A 40 – that the Terms of Reference and meeting dates of the Strategic Audit Assurance Board be circulated to Members and a representative from the Committee be appointed to sit on the Board

7. To consider the actions of the Corporate Governance Group meeting held on the 25th March 2026

EH Provided an update on the Corporate Governance Board meeting held on 25th March 2026. There were no actions raised during the meeting and discussions were held in relation to the Corporate Governance Framework which was agreed by the board. An update in relation to the Government’s white paper on Police Reform and the escalating costs associated with the current conflict in the middle east were discussed.

The Committee welcomed the update.

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

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

FR presented the SICA report to Members and reminded Members of the previous discussions on the outstanding reports that will now be presented to the additional meeting to be held in June 2026. Members were advised that the delays in two of the audits were down to a lack of resources within TIAA due to staff departures, new staff have been appointed with start dates in June. Resourcing and dates have been agreed to deliver the remaining IT audits.

The Committee noted the report.

DM raised concerns around the outcome of the payroll audit given the amount of concerns identified and requested further assurances around the control in place within the Force. FR (Tiaa) agreed to undertake a review of the audit and provide members with an update relating to the sample size and findings.

Action A 41 - Tiaa to review original audit report on Payroll and provide further assurance to members on the review undertaken and its findings.

b. To Consider the Follow Up Review

FR presented the report and EH noted that there appeared to be a mismatch between the recommendations and the information to address the recommendation. MM provided an update on the progress of IT recommendations which were not included in Tiaa's report. MM agreed to share the updates with TIAA.

FS noted that the issue relating to the mismatch of recommendations would be picked up and considered by the ICT Strategy Board and this would ensure a consistent approach.

c. To consider the Collaborative Review of Corporate Communications

Members considered the collaborative review of Corporate Communications and were advised the review had provided Reasonable Assurance.

CW questioned whether the organisation had a corporate style guide for communications as there had been instances of social media posts that were varied in style. It was advised that on occasions it is the Officers within different areas that will post and not staff from Corporate Communications.

CW asked what happens when there is a significant incident like a missing person and it is out of hours is there a representative from Corporate Communications available. EH advised that there is different cover available and these include staff from Communications. However, there are staff within the Force Communication Centre that can post social media messages.

DM noted that in relation to the capacity is it a true reflection to note capacity issues with the current number of staff members as this seems to be more than sufficient in comparison to other public sector organisations. It was requested that TIAA should undertake this comparison when completing internal audit reviews and that management should maintain oversight of the quality of the communications sent out by the Force.

DM raised concerns about the partnership arrangements and the frequency of the LRF meetings. MM provided reassurance that quarterly meetings are taking place and would share details outside of the meeting.

Action A 42– MM to provide JAC members with an update on the LRF partnership engagement arrangements.

d. To consider the Collaborative Review of Capital Programme

FR presented the collaborative review of Capital Programme and were advised this review had received Substantial Assurance.

The Committee welcomed the report but challenged the comments made in response to the recommendation to move away from excel recording to an asset management software package. It was noted that this would be a large and complex task, and the Committee would have expected some more in-depth comments. MR advised that this has been ongoing for 18 months following an Audit Wales recommendation as part of the 2023/2024 accounts for consideration to be given to CIPFA's programme for asset management.

Members raised concerns that the TIAA report did not reflect the work that has been undertaken over the past 18 months in progressing the new system. FR acknowledged the comments.

e. To consider the Assurance Review of Creditors

The Committee considered the assurance review of Creditors that had been given Substantial Assurance.

CW asked if the verification process for supplies was robust as there have been occasions for small businesses to be affected by fraud through supplier onboarding. MR advised that this has been addressed and there have been improvements made including a telephone call with the supplier to ensure that any account details are correct.

f. To consider the Assurance review of Resource / Training Management Mandatory Training

The Committee considered the assurance review of Resource / Training Management Mandatory Training and were advised this had received substantial assurance.

JJ advised the committee that there was a greater focus on this area and it is included on the Departmental Risk Register.

LW provided the Committee with an update that work is ongoing, some immediate improvements have been made. There is greater scrutiny over mandatory course attendance and results are now collated and shared monthly. There are several pieces of work ongoing including:

1. A proposed performance framework for L&D has been submitted to SIU for consideration – this should provide enhanced data on training demand v training provided. Will also provide efficiency data through rates of course attendance.
2. Improved data capture processes are being explored for course attendance, due to the current process being inefficient. (Handwritten attendance notes being keyed into iTrent)
3. Skills co-ordinator still working on improving course evaluation and follow up action from course feedback. (Qualitative evaluation of training is a much bigger piece of work to be considered when initial performance framework is agreed and commenced)
4. Skills co-ordinator has submitted an application for additional reports to be created from iTrent to improve the overview of skills lapsing and training required. Links to costed training plan.

5. Skill levels (and anticipated skill gaps) are currently shared at the Training Prioritisation Group meetings (C/Supts) and overlaid with training planning to ensure sufficient training meets mandatory targets.
6. **Mandatory online training continues to be a challenge to monitor**, but completion rates are shared in TPG. Discussions ongoing to seek improvement to this process.
7. Report submitted via Clinical Governance Group in respect of first aid training, to improve oversight and statutory requirements to refresh within 365 days.

The Chair asked if it was known what the percentage attendance is for mandatory training. LW noted that this information was not to hand at the meeting but can be circulated outside.

Action A 43 – Update to be circulated to members and information in relation to the percentage attendance at mandatory training is circulated to Members outside of the meeting.

g. To consider the 2026/2027 Annual Audit Plan

The Chair advised that this plan had been agreed at the previous meeting on the understanding that a review of Leases was brought forward to the year. It was noted that the review had been brought forward and the plan was accepted.

9. Corporate Governance Framework

Members considered an update report and a revised Corporate Governance Framework.

Members welcome the work that had been undertaken in preparing the cover report and this was helpful in identifying the changes made.

The Committee approved the Corporate Governance Framework

10. Medium Term Financial Plan, Reserves and Capital Strategy

Members considered the Medium-Term Financial Plan, Reserves and Capital strategy and asked that it be proofread again to identify any errors.

It was queried why there had been a significant increase in certain crime types in 2022. MM advised that this was in relation to a change in counting principles from the Home Office. There is need to update the figures in the tables contained on page 21 as they do not add up.

Action A 44 – that information is provided to Members outside of the meeting in relation to the increases in specific crimes around 2022.

11. Treasury Management Strategy

The Committee considered the Treasury Management Strategy and there were no questions raised but a comment that the plan for the next year was ambitious with £25m Capital Spend and the Committee would monitor this through its meetings.

12. CIPFA Management Checklist

Members considered the CIPFA Management Checklist and the Committee suggested that to have all the actions as green may be over generous Considering the issues that were experienced at year end.

It was suggested that the document is checked and the actions considered and where appropriate the status changed from green to amber.

Action A 45 – That the document is checked and the actions considered and where appropriate changed from green to amber.

13. 2025/2026 Accounting Policies and Statement of Accounts Timeline

Members considered the report in relation to the 2025/2026 Accounting Policies and Statement of Accounts timeline. The Committee noted the detailed plan and questioned whether this was required by the Committee, they were informed that this was presented to give Members an understanding of the work that is upcoming.

The Committee noted that some actions are currently overdue, MR advised that work is ongoing to bring these back in line and work is on track to submit draft accounts to Audit Wales at the end of June 2026.

The Committee requested a meeting between the Chair, ND, EH and MR towards the end of May to give the Committee assurance that work was progressing as expected.

Action A 46 – that a meeting is arranged between the Chair, ND, EH and MR towards the end of May to consider the progress being made to ensure the Accounting Policies and Statement of accounts timeline is being adhered to.

14. Annual Governance Statement Update on Actions

Members received an update report in relation to the Annual Governance Statement.

The Committee were content with the information contained within the report.

15. Annual Review of Risk

The Committee considered the Annual Review of Risk; it was noted that this is standard report that sets out the Risk process.

Following consideration of the information contained within the report the Committee agreed the report.

16. Force Corporate Risk Register

LR provided the Committee with a report outlining the Force's Corporate Risk Register. Members questioned why some risks have the same score even with mitigations in place. LR advised that on occasions there are risks that have components that are outside of the Force's control but as time goes on the score will reduce as the agreed mitigations progress. It was therefore agreed that LR would undertake a review of the Force's scoring ahead of the next meeting.

Action A 47 – That a review of the Forces scoring of the risk register is to be reviewed.

17. OPCC Corporate Risk Register

NE provided the Committee with an overview of the risk report and advised that there were two risks contained on the register that had the same score even with mitigation in place. This was because currently it is outside of the control of the OPCC. The risks in question were in relation to DPIA's which is reliant on the Force to take forward and the second in relation to the abolition of OPCC's which is out of the OPCC's control.

18. Fraud Activity

NE advised that there is one case of fraud investigation currently ongoing and details of the case would be shared outside of the meeting.

Action A 48 – That details of the fraud investigation case are shared with Members outside of the meeting.

19. Members Updates

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

Dates of next meeting:

23rd of June 2026 – Joint Audit Committee extraordinary meeting

28th of July 2026 – Joint Audit Committee

Action N°	Action Summary	To be progressed by	Progress
A 36	That a further review is undertaken to establish whether there are sufficient controls in place when an individual has changes made to their working hours with a view to avoiding overpayments.	LW	In progress
A 37	That an additional meeting of the Committee be arranged for late June to consider the outstanding 2025/2026 Audit Reports.	OPCC	Complete – Meeting arranged for the 23 rd of June.
A 38	That an additional meeting of the Committee be arranged for December	OPCC	In progress – Possible dates being sought.
A 39	OPCC to liaise with the CEO to establish what is required from the Statement included within the Terms of Reference “Review the governance and assurance arrangements for significant partnerships or collaborations” and feed back to the Committee.	OPCC	In progress – Enquiries to be undertaken with Welsh counterparts to assess what their JAC’s consider.
A 40	That the Terms of Reference and meeting dates of the Strategic Audit Assurance Board be circulated to Members and a representative from the Committee be appointed to sit on the Board.	MR / OPCC	Complete
A 41	Tiaa to review original audit report on Payroll and provide further assurance to members on the review undertaken and its findings.	Tiaa	In progress –
A 42	MM to provide JAC members with an update on the LRF partnership engagement arrangements.	MM	In progress – Further update to be provided outside of the committee.

A 43	Update to be circulated to members and information in relation to the percentage attendance at mandatory training is circulated to Members outside of the meeting.	LW	Complete – Update circulated to members.
A 44	That information is provided to Members outside of the meeting in relation to the increases in specific crimes around 2022.	MM	Complete - Information circulate to members.
A 45	That the CIPFA Management Checklist document is checked and the actions considered and where appropriate changed from green to amber.	MR	Complete
A 46	That a meeting is arranged between the Chair, ND, EH and MR towards the end of May to consider the progress being made to ensure the Accounting Policies and Statement of accounts timeline is being adhered to.	OPCC	In progress – dates being sought to arrange the meeting.
A 47	That a review of the Forces scoring of the risk register is to be reviewed.	LR	<p>In progress - The force risk management processes and policy follow the national framework for policing to include the scores and controls (risk matrix).</p> <p>There is a slight difference in terms, for example in 2.6 the policy uses.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Modify <input type="checkbox"/> Accept <input type="checkbox"/> Transfer <input type="checkbox"/> Avoid/Reject <p>Whereas the force uses</p> <ul style="list-style-type: none"> <input type="checkbox"/> Treat <input type="checkbox"/> Tolerate <input type="checkbox"/> Transfer

			<input type="checkbox"/> Terminate Which follows the government guidelines for the management of risk. At 2.9 the policy references the 'Three lines Model' which is slightly different in interpretation to the three lines of deference that is included in the Annual Governance Statement each year, where the force follows the CiPFA guidance. The Risk Appetite Statement at 2.11 is slightly different as the one in the force AGS follows the government Orange Book. The reporting of risk as a standing agenda item on all oversight boards in force is the same as that shown in the policy and where the policy references subsidiary registers; in force, similar is included in all department risk registers as part of the S-PAC process.
A 48	That details of the fraud investigation case are shared with Members outside of the meeting.	OPCC	Complete - Information circulated to members.