



Heddlu Police
DYFED-POWYS



Comisiynydd Heddlu a Throseddu
Dyfed-Powys
Police and Crime Commissioner

Meeting: Joint Audit Committee

Venue: Teams

Date: 26th March 2025

10.00am – 12.35pm

<u>Members:</u>	Ms Kate Curran (KC) Chairperson Ms Julie James (JJ) David Macgregor (DM) Ms Caroline Wheeler (CW)
<u>JAC Attendees</u>	Mr Ifan Charles, Deputy Chief Constable (IC) Ms Carys Morgans, Chief Executive Officer (CM) Mr Edwin Harries, Director of Finance (EH) Ms Nicola Davies, T-Chief Finance Officer (ND) Ms Fiona Roe, TIAA (FR) Mr Jonathon Maddock, TIAA (JM) Mr Jason Blewitt, Audit Wales (JB) Ms Louise Harries, Ms Gaynor Maddox, Head of Programmes and Change (GM) Ms Michelle Reynolds, T-Head of Finance (MR) Mr Richard Janas, Inspector HMIC Inspection (RJ) Mr Neil Evans, Business Manager OPCC (NE)
<u>Apologies</u>	Mr Farhan Shakoor, Committee Member (FS) Mr Dafydd Llywelyn, Police and Crime Commissioner (DLI) Dr Richard Lewis, Chief Constable (RL) Ms Beverley Peatling, Chief Finance Officer Ms Aneesa Ali, Audit Wales (AA)
<u>Declarations of Interest:</u>	None

ACTION SUMMARY FROM MEETING ON 5th December 2024

Action N°	Action Summary	To be progressed by	Progress
A 45	That a review of the use of spreadsheets as a means of recording information within Health and Safety is undertaken and contact is made with North Wales Police to identify possible best practice.	SB	In Progress: Links will be made with North Wales Police to identify possible best practice and an update provided to the Committee.
A48	That Money Laundering policy is mentioned within the Fraud and Anti-Corruption Policy.	HD	Complete: Following discussions with the Head of Professional Standards it has been agreed that there is no need to specifically mention money laundering as this is automatically considered under any fraud offence.

1. To confirm the minutes of the meetings held on the 29th January 2025

The minutes of the meetings held on 29th January 2025 were accepted as a true record by the Committee.

2. Review of Outstanding Actions

Action A14 - That the Committee undertake a self-assessment of the Internal Audit process undertaken by TIAA in 12-18 months' time. It was agreed that this is to be included in the Committee's work plan and can be discharged.

Action 24 - That consideration is given to include a review of the Whistleblowing policy and procedures in the Internal Audit Annual Plan 2025/26 – the Committee was advised that it had been agreed that this would not be part of the Annual Plan for 2025/2026 as this area will be the focus of specific work of the Professional Standards Assurance Board. The Committee were content for this action to be closed.

3. Joint Audit Committee Work Plan

The Committee considered the work plan and were advised that once the internal audit plan has been agreed the committee work plan would be updated.

4. Joint Audit Committee Terms of Reference

The Committee considered the revised draft terms of reference for the Joint Audit Committee and were advised that the amendments were minimal.

NE advised that the changes were:

- A link to the CIPFA Financial Management code had been removed because this would take people to a site to purchase the code. If Members require a copy the Force and the OPCC can make this available.
- Added a bullet point on page 4 that the Committee is afforded the opportunity to consider and comment on the scope of internal audit reviews.
- Added sentence to enable the Committee to consider the work of the internal auditors in line with the global internal audit standards.
- Amended GM's job title.
- Listed all the Force Board meetings that JAC members can sit on as advisors.

JM provided assurance that various meetings have been undertaken recently in relation to the scope of internal audit reviews. KC suggested that a focus remains in the JAC Terms of Reference as it will provide members with an opportunity to comment on audits of particular interest.

CW asked whether there are measures in place to monitor the independence of internal auditors particularly as it is included within the terms of reference. CW thought specifically of whether there is a register or log for gifts or hospitality. JM confirmed that on an annual basis officers employed by TIAA are required to submit declarations of interest. JM further advised that this information is included within the internal audit report.

KC advised that within the terms of reference that the Chair needs to be elected on a two year basis. Previously the appointment of the Chair was agreed through discussions with Members but was not documented. Prior to the next meeting CM and NE will request nominations for the position of Chair and this will be brought to the next meeting of the Committee for formal approval.

Action A64 – CEO and NE to request nominations for the position of Chair of the Joint Audit Committee.

Action A65 – NE to meet with members to discuss their priorities for 2025/2026.

5. To receive an update from the Audit Governance Group Meeting held on the 6th March 2025.

MR provided an update on the meeting held on 6th March 2025 and advised that all the internal audit reviews had been completed for 2024/2025. It was noted that 7 reviews have been pushed on to September and DM asked if the reason for this had been discussed and were they reasonable. MR advised 6 of the reviews were in relation to the Data Protection Act.

DM asked why responses to the review of the wellbeing strategy were not received for 43 days and MR agreed to further investigate why this was such a lengthy delay.

JJ asked for an update in relation to the all Wales recruitment review and the fact that this has been delayed even though there was a recent update. MR advised that further contact will be made to establish the situation in relation to the Section 22 agreement.

JJ enquired whether the desk top exercise in relation to Business Continuity has been undertaken. GM advised that this has been undertaken and guidance, resources and documents have been uploaded for staff to refer to. The next steps will be for the plan to be completed. GM offered committee members the opportunity to attend a session to witness the process of testing and exercising.

Action A66 – MR to investigate why the delay in management comments of the TIAA Review of HR Management – Wellbeing Strategy was so lengthy and to report back to the Committee.

6. To consider the actions of the Corporate Governance Group meeting held on the 13th March 2025 (Director of Finance)

EH provided an update on the meeting of the Corporate Governance group meeting held on 13th March 2025. The meeting discussed the revised Corporate Governance Framework that was on the agenda for the Joint Audit Committee meeting. Further discussions were held in relation to the Annual Governance Statement and the meeting of the next Corporate Governance Group has been scheduled for 18th June to allow the Statement to be sent with the draft annual accounts.

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

a. To consider the Summary Internal Controls Assurance (SICA) Report 2023/24

JM presented the SICA Report to the Committee and highlighted that there had been no priority 1 recommendations made since the last report nor had there been any instances of fraud.

Members were advised that the only outstanding item was in relation to the Data Storage review which had been moved to commence on 31st March 2025 as it was an additional review that would utilise some of the days from cancelled collaborative audits.

Members asked whether the links contained within Appendix B of the report were available on the TIAA website directly as members were unable to access them via the links within the report. JM advised that he would check this and report back to the Committee.

Action A67 - JM to check the links contained within the report are available on TIAA's website.

b. To Consider the 2024/2025 End of Year Follow Up Report

Members considered the report that demonstrated significant progress had been made over the year. 20 recommendations had been implemented and 7 remained outstanding. It was noted that the work undertaken by Officers and the focus of the Audit Governance Group has assisted with the progress made.

c. To consider the Collaborative Review of Sustainability

JM presented the report of the Collaborative Review of Sustainability and advised that the review had found reasonable assurance and identified 3 Priority 2 recommendations and 6 Priority 3 recommendations. The first recommendation given Priority 2 was in relation to a Sustainability and Decarbonisation Strategy and it was confirmed that this recommendation had already been implemented and a new strategy launched. The second Priority 2 recommendation was in relation to the newly established governance structure and reporting processes and it was confirmed that a new governance structure was to be implemented from 1st April 2025. The third Priority 2 recommendation was in relation to the baseline data for carbon emissions be completed. The Committee were advised that this work was ongoing with a view to being completed by 1st June 2025.

Members noted that in relation to the EV Target Dyfed-Powys was progress was below the target and asked for the reasons behind this. It was noted that the structure of the Force was different to others and the roll out was being done

carefully because there is a need to roll out the infrastructure along with the vehicles and the infrastructure is expensive. In addition, there are currently further options being developed in the motor industry that may be alternative solutions. EH advised that it is essential that the right product is invested in at Dyfed-Powys given the size of the Force area.

The Chair noted that the management comments contained within the report were well structured and gave assurance to the Committee that the recommendations were understood and agreed.

d. To consider the Collaborative Review of Payroll

Members considered the Collaborative review of Payroll which received substantial assurance with no recommendations. Members were please to note the continuity and consistency within this area.

e. To consider the Assurance Review of Pensions

Members considered the Assurance review of Pensions which received substantial assurance with no recommendations.

Members questioned whether the work that had been highlighted previously in relation to contributions was continuing following an update at a previous meeting. EH advised that this was in relation to undertaking reconciliation on a monthly basis as opposed to annually and confirmed that this work is continuing.

f. To consider the Assurance Review of Governance, Strategic Planning, FMS and Data

Members received the Assurance review of Governance, Strategic Planning, FMS and Data and were pleased to note the review had received substantial assurance with no recommendations.

JM advised Members that there had been good progress in this area specifically how the Planning and Assurance Cycle links with the Force Management Statement.

8. Revised Collaborative Review of Data Protection

Members received a revised report on the Collaborative Review of Data Protection. JM advised that following consideration of the original report several

meetings had been held to discuss the outcomes and agreement was reached that the report should be revised.

It was noted that the report had been reassessed as limited assurance due to the addition recommendations included within the report.

The Chair advised that the Committee was more comfortable with the additional recommendations but was assured that the issues were already being addressed and any outstanding recommendations will be monitored by the Information Assurance Board.

9. Internal Audit Plan 2025/2026

Members received the Internal Audit Plan for 2025/2026 and were advised that there had been no significant changes to the draft considered at the previous meeting. Members were asked to approve the Internal Audit Charter contained within the report as part of the Global Audit Standards.

Members noted that there were a number of audits within 2025/2026 in relation to Human Resources and Members requested that HR attend the meeting when the reviews are considered.

Members agreed the plan and the Internal Audit Charter contained within the plan.

Action A68 – that members of staff from HR attend future meetings when the reviews are considered by the Committee.

10. Audit Wales Annual Audit Letter 2023/2024

Members considered the Audit Wales Annual Audit Letter for 2023/2024 which summarise the key messages and conclusions reached by the Auditor General in relation to Dyfed-Powys Police.

11. Audit Wales 2023/2024 Memorandum

Members considered the Audit Wales 2023/2024 Memorandum that highlighted any matters arising from the audit carried out on the 2023/2024 Financial Statements.

Members were pleased to note the progress that had been made by officers in relation to the quality assurance process and the work undertaken had assisted in a more efficient process in relation to accounts sign off.

12. Audit Wales 2024/2025 Audit Plan

The Committee received the Audit Wales 2024/2025 Audit Plan and were advised that as usual the bulk of the work would be in relation to consideration of the financial statements covering 2024/2025 and were advised that the final accounts for sign off are due to be with the Committee in October 2025.

Members were advised that the audit fee was only an estimate and could be lower than anticipated particularly if the timetable is adhered to.

The Committee were pleased to note the continuity of the team from Audit Wales as this will help process and they were assured that due to the previous work undertaken in relation to timings that this year's timetable will be adhered to.

13. 2024/2025 Accounting Policies and Statement of Accounts Timetable

Members received the report on the 2024/2025 Accounting Policies and were advised that there was only one change for this year in relation to IFRS 16. The Committee was advised that staff had attended various courses and workshops in relation to this area to ensure that the issues of leases under IFRS 16 are understood fully.

DM welcomed the report and noted that it was concise, comprehensive and clear which assists Members to undertake their audit role.

14. Medium Term Financial Plan, Reserves and Capital Strategy

ND advised that the Committee had previously been presented with a draft Medium Term Financial Plan and that this final report contained minor amendments following the final settlement.

DM noted that there appeared to be a significant increase in Death or Serious injury caused by illegal driving with part year figures to December 2024 showing 32 cases as opposed to 5 in the previous year. The DCC advised that there is a report recently produced in relation to road deaths and this will be checked for accuracy and a response provided to the Committee on whether the figure is correct.

CW asked whether there was the reason behind the increase in figures because roads policing officers had been moved to response policing. The DCC stated that there was an evaluation currently being undertaken and would be in a position to respond fully to the query once the evaluation had been completed.

Action 69 – that the DCC check whether the figures in relation to death or serious injury contained within the table are correct.

15. Treasury Management Strategy

The Committee considered the Treasury Management Strategy including prudential indicators, capital financing requirement and minimum revenue provision policy for 2025/2026.

DM questioned the investment limits and sought to understand whilst the budget of the Police and Crime Commissioner is not as vast as some public bodies that the investment limit of £8m appeared excessive against the current budget. The Chair asked whether this limit had always been the same. ND agreed to check the history of this and also how the limits compared to other treasury management strategies of Police and Crime Commissioners and public bodies of a similar size.

Action A70 – The T/CFO to check the £8m investment limit and undertake a comparison against similar Police and Crime Commissioners Offices and public bodies of a similar size.

16. CIPFA Financial Management Checklist Update

Members considered an update report on the progress being made against the CIPFA Financial Management Checklist. The Committee were advised that the checklist had been developed by CIPFA to allow organisations to self-assess their financial planning arrangements against best practice. It is undertaken on an annual basis following the end of the budget setting process.

Members were pleased to note that progress had been made particularly in relation to financial scenario planning from a budget setting perspective.

It was asked whether the figure of £25,000 for options appraisal was sufficient enough to undertake such work. EH advised that the Force was trying to be disciplined so that however big or small the spend required is that all options are considered using the public standard 5 case review. This looks at the potential benefits and returns on investments and considered by the project and funding group.

17. Corporate Governance Framework 2025/2026

The CEO advised Members that the Corporate Governance Framework was for consideration following a recent review that has ensured the framework now incorporates changes to the procurement legislation. Members were further advised that the draft framework had been considered and agreed by the Corporate Governance Board.

The Committee endorsed the amendments contained within the Corporate Governance Framework.

18. Risk Management Framework

GM provided the Committee with a report on the Risk Management Framework and advised that all areas of the policy had been reviewed and the risk appetite has been shared with lead officers for comments and there have been none for this year.

The Chair welcomed sight of the Risk Management Framework as it assists the Committee in undertaking their role in monitoring risk management.

19. HMICFRS Update

The Committee considered an update report on activity by His Majesty's Inspector of Constabulary, Fire and Rescue Services. The Committee were advised that the Force has been notified that the next full inspection is scheduled for May 2026 with the process commencing at the end of 2025.

In response to previous inspections there are currently 28 areas for improvement and 56 recommendations that are open. Work is ongoing on these areas and since the last meeting 5 recommendations and 1 area for improvement were signed off, and a further 8 areas for improvement have been set for sign off internally.

The Committee were advised that since the agenda was published further areas had been signed off and a revised report would be circulated following the meeting.

The Chair asked if the ambition was to clear all outstanding areas for improvement by the inspection in May 2026. RJ confirmed that is the hope and good progress is being made with a number prepared for internal sign off prior to consideration by HMICFRS within the next three to six months.

DM raised a question in relation to the timeliness of recording crimes as it has been an area of concern for the Force for a significant period of time and also has there been any benchmarking on this area.

RJ advised it is a complex area and the first issue that needed to be addressed was Crime Data Integrity to ensure that all crimes are recorded when they should be. This work has seen an increase to approximately 92% for crime data integrity. Timeliness is still work in progress which links with work on the force operating model and work in the Force Control Centre. The Force is

benchmarking against the better performing Forces to understand how they have made changes to facilitate improvements.

20. Force Risk Register

The Committee considered the Corporate Risk Register of the Force. The Chair commented that the area of vetting is included on the risk register and also included within the HMICFRS reports yet a recent internal audit received a substantial assurance. The Chair suggested that there needs to be a triangulation around what is being reviewed to ensure that the risk register and any relevant inspection reports contribute to the reviews to all a truer picture to be presented.

21. OPCC Risk Register

Members were advised that a score had been lowered in relation to the Legally Qualified Chair risk and this is because whilst the risk still remains, the panels are going ahead. Discussions have been held with counterparts across Wales to understand their position on this area and the responses will be considered in due course.

The Committee was advised that in relation to the Sexual Assault Referral Centre risk this is to be escalated shortly to Policing Partnership Board Wales and Welsh Government due to the severity of risk in this area.

22. Fraud Activity

Members were advised there as currently no ongoing Fraud activity to report.

23. Members Updates

There were no Members updates for the meeting.

24. Any Other Business

Members were advised that further work is being undertaken in relation to Members ICT access and consideration is ongoing on whether Members would require their own Microsoft Teams licence to be able to access the system. ICT have apologised for the delay in roll out but are making every effort to ensuring that once rolled out it will be fully functional.

Date of next meeting:



31st July 2025 – Joint Audit Committee



ACTION SUMMARY FROM MEETING ON (26th March 2025)

Action N°	Action Summary	To be progressed by	Progress
A 64	CEO and NE to request nominations for the position of Chair of the Joint Audit Committee	NE	Complete – Nominations have been requested and will be presented to the next meeting
A 65	NE to meet with Members to discuss their priorities for 2025/2026	NE	Complete – Members have provided their comments and these have been included within the Committee's Annual Report
A 66	MR to investigate why the delay in management comments of the TIAA Review of HR Management – Wellbeing Strategy was so lengthy and to report back to the Committee.	MR	Complete – The Director of People and Organisational Development has confirmed that the delay was in relation to one of the recommendations on the completion of the Bluelight Wellbeing Framework and how it had not commenced. The reason behind the delay in responding was due to the fact that it required input from a number of stakeholders outside of the department and this took time to complete. By way of a progress update, it is confirmed that the Blue Light Wellbeing Framework self-assessment (to which the recommendation relates) has now been further developed by all stakeholders (Leadership Development, Estates, Health & Safety, Occupational Health & Wellbeing and HR Service Delivery. Progress is monitored at People, Culture and Ethics Board where the dashboard is shared. The next progress updated with be shared at the board on 30 th July 2025.

A 67	JM to check the links to the links contained within the report are available on TIAA's website.	JM	Complete – JM advised that the TIAA Marketing team have been informed to ensure the links in any future reports are direct to the TIAA website.
A 68	That members of staff from HR attend future meetings when the reviews are considered by the Committee.	NE	Complete – All meetings are in the Director of People and Organisational Development's diary who will arrange for the relevant officer to also attend
A 69	That the DCC check whether the figures in relation to death or serious injury contained within the table are correct.	DCC	Complete – As a force we have seen an increase in the recording of death of serious injury by illegal driving. More so since the introduction of Niche as officers are recording fatal/serious RTC's and are applying the Home Office stats class relating to causing death or serious injury by illegal driving from the outset when in some cases the offence has not been made out, instead of a non-crime occurrence RTC. The Home Office Counting Rules do specify that "a crime related incident should be registered and should remain live until the investigation confirms that the offence was made out. Only should a crime be recorded." On the Forces previous crime recording system a function to record non crime incident (Serious Collision investigations – SCI) such as fatal/serious RTC's was introduced during 2016/17 this allowed officers to record their investigations and updated enquiries as opposed to STORM remaining live until the investigation ended, which in some cases could be more than

			12 months. These incidents knows as SCI allowed staff within the crime recording bureau to monitor them and when the investigation ended if any criminal offences were identified CRB would amend the category of SCI to the appropriate Home Office crime classification, however this was dependant on the SCI being initially recorded and the incident being monitored within CRB. As the figures show this may not have been a regular check.,
A 70	The T/CFO to check the £8m investment limit and undertake a comparison against similar Police and Crime Commissioners Offices and public bodies of a similar size	ND	Complete: The limits to use broker nominee accounts or have groups of pooled funds are not applicable in the current period as liquidity is a priority in supporting the capital programme. Some forces have removed the table for their TMS. A further review will be undertaken ahead of the 2026/7 strategy.