Meeting: Joint Audit Committee
Venue: Teams
Date: 23RD of June 2026
2.00pm – 4.30pm

Members:	Ms Kate Curran (KC) Chairperson David Macgregor (DM) Ms Julie James (JJ) Ms Caroline Wheeler (CW) Mr Farhan Shakoor, (FS)
JAC Attendees	Mr Ifan Charles, Chief Constable Ms Carys Morgans, Chief Executive Officer (CM) Ms Nicola Davies, Chief Finance Officer (ND) Mr Jason Blewitt, Audit Wales (JB) Ms Michelle Reynolds, T-Head of Finance (MR) Mr Steve Cadenne, Head of HR Service Delivery (SC) Mr Marc Jones, Head of ICT (MJ) Mr Jonathon Maddock, TIAA (JM) Mr Paul Kamminga, Digital and Cyber Assurance Specialist Tiaa (Agenda item 6 only) (PK) Mr Chris Bibby, TIAA agenda items 5 b,c and d only. (CB) Miss Ellen Jones, Quality of Service caseworker OPCC
Apologies	Mr Dafydd Llywelyn, Police and Crime Commissioner Mr Gary Phillips, T/Deputy Chief Constable Mr Edwin Harries, Director of Finance Ms Gaynor Maddox, Head of Programmes and Change Mr Mark McSweeney, T/Supt Ms Liz Reed, Planning and Assurance cycle Manager Ms Debby Jones, Information Manager Mr Richard Janas, Insp Ms Eleanor Ansell, Audit Wales
Declarations of Interest:	None

1. **To confirm the minutes of the meetings held on the 31st of March 2026**

The minutes of the meeting held on the 31st of March 2026 were deemed to be a true and accurate record of the meeting held, pending a review of the wording of actions and ensuring the correct sequencing and consistency across all records

2. Review of Outstanding Actions

A discussion ensued in relation to action 17 where it was agreed that sufficient assurance had been provided to the committee for this action to be marked as completed.

The Committee considered action 19 where a proposal had been brought forward for an extension of the Human Resources (HR) Management Recruitment and Training review from April 2027 to October 2027. This action has subsequently been scheduled for further discussion at the committee post October 2027. It was agreed that this would be scheduled into the Committee's Forward Work Plan.

The Committee agreed that further assurance was needed in relation to action 42. It was agreed that the ACC would provide an overview of the arrangements in place and a copy of the latest minutes from the LRF.

Members were satisfied that action 45 had been revised and subsequently the action was marked as completed.

3. To consider the following reports of the internal auditors: Outstanding 2025/2026 reviews

a. *HR Management – Other Leave*

JM provided the committee with an overview of the review conducted. It was noted that reasonable assurance was provided with two medium risks and two lower risk recommendations being identified.

It was acknowledged that the HR department had undertaken significant work to improve their other leave management which had previously been provided with limited assurance. Members commended the work undertaken.

b. *ICT Infrastructure*

JM further introduced the audit report for the ICT infrastructure which had been provided with substantial assurance, with only one low risk recommendation being issued.

A discussion ensued as members raised significant concerns regarding the limited scope and depth of testing, noting that the audit appeared largely focused on policies and procedures rather than operational effectiveness. The high-level nature of the scope and lack of detailed testing created uncertainty over what had been substantively reviewed.

CB clarified that the review was a high-level assessment, with much of the work based on governance, documentation, and process review. CB informed Members that testing of live operational controls was limited, with some areas (e.g. backup and disaster recovery) deferred to a future audit.

The Committee did not take full assurance from the report as presented and requested further review and clarification.

Action 49 - That a further review be conducted in respect of the ICT Infrastructure audit, including consideration of the Audit Planning Memorandum (APM) and an assessment of delivery against its intended scope.

c. *ICT Change Management*

The audit report was introduced to the committee where it was informed that reasonable assurance had been provided with 4 medium risk and 4 low risk recommendations being made.

Members noted their further concerns as earlier discussed that further clarification would be required to satisfy the assurance provided to confirm the specific areas and controls that were tested as part of the review.

Action 50 - To provide clarification on the specific areas and controls tested as part of the ICT Change Management audit.

d. *ICT Review of SyAP Cyber Security*

The Committee reviewed and discussed the ICT review of SyAP Cyber Security audit report where it was noted that reasonable assurance was provided.

Members raised significant concerns regarding the scope and relevance of testing, noting that the audit appeared to focus on recovery rather than core cyber security controls. There was limited evidence of testing of key cyber security controls, such as logging, monitoring, and incident management processes and that the work undertaken did not align with expectations of a cyber security audit, creating confusion.

Members noted the report but did not take full assurance as presented, requesting revisions to ensure clarity and accuracy of the audit opinion.

Action 51- That further information be provided to the Committee to clarify the nature, scope and extent of the review conducted as part of the ICT audit relating to SyAP Cyber Security, and that the audit report be updated accordingly to fully articulate the scope of the review and the work undertaken.

It was discussed that progress had been made with audit reports, but members noted their concerns that the 3 ICT reports provided did not provide full assurances. KC also noted the standard of the responses to the recommendations from management and queried whether there was a process error. CM took an action to meet with the DCC to ensure that audit governance arrangements are considered within the new arrangements.

Action 52 - That CM meets with the Deputy Chief Constable (DCC) to discuss audit governance arrangements and ensure that these are appropriately captured within the remit of the newly established Strategic Audit and Assurance Board.

e. *Summary Internal Controls Assurance (SICA) Report*

The Committee considered the Summary Internal Controls Assurance report. JM advised that progress was being made with resources being allocated to assist. JM continued to inform that there remains one outstanding recommendation in relation to seized proceeds of crime.

The members noted the work undertaken and were reassured by the progress.

f. *Internal Audit Annual report 25/26*

The Committee considered the 2025/26 Internal Audit Annual Report. JM highlighted the overall outcomes of the reviews carried out in 2025/2026 noting that there were 12 substantial assurance, 6 reasonable assurance and 2 limited assurances. The highest number of recommendations sat around compliance which is where it is expected to be and is consistent with other organisations.

It was agreed that the annual report may be subject to further amendments following the further work requested as part of the ICT audit reports.

g. *Report on the follow up work requested as part of the review of payroll*

Clarity was sought on the work requested as part of the review of payroll. A discussion ensued regarding the appropriate action for this work to be undertaken.

It was agreed that that this work will be conducted by the HR department within Dyfed Powys Police.

h. *Wales Audit Plan 2026*

JB presented the Wales Audit Plan, outlining the scope, approach, timing, team, and fee for the 2025/26 audit.

It was noted that the audit will focus on providing assurance that the accounts give a true and fair view. JB informed that the audit team remains largely unchanged, with only one personnel change.

In relation to timing, JB informed the committee that the statutory deadline remains the 30th of September 2026, with draft accounts and working papers expected by the 30th of June 2026, which officers have confirmed is on track.

ND confirmed that preparations are progressing well and remain on track for submission by the 30th of June. The committee was advised that enhanced quality assurance arrangements have been implemented, including earlier completion of statements, wider internal review, and independent scrutiny, with the aim of improving the quality of the accounts submitted for audit.

Members noted the report. No further questions were raised.

6. Cyber Security Presentation – Tiaa

PK was welcomed to the committee and provided an overview of the Security Information Assurance Programme (SIAP), a national cyber security compliance framework based on the NIST Cyber Security Framework, comprising 110 controls applicable across UK policing.

Members alluded to earlier concerns raised regarding the ICT audit reports regarding the limited scope of the sample testing and lack of a clear risk-based methodology for control selection.

MJ confirmed that, in addition to Internal Audit work, the Force is subject to national accreditation, which reviews all 110 controls with an external assessor visit scheduled, providing broader assurance and benchmarking against other forces.

It was noted that compliance activity is ongoing and operates on a continuous improvement cycle. The committee agreed that enhanced clarity around control ownership, risk prioritisation, and reporting will be required as maturity expectations increase.

Members noted the update and requested further refinement of reporting to provide clearer assurance in future.

7. Members Updates

CW reported on attendance at the OPCC Select Committee, which focused on Youth Justice, highlighting the introduction of improved analytical capability within the Force to identify young people at risk of becoming criminalised. This was viewed positively by members.

Updates were also provided by CW from the Change and Productivity and Fleet board meetings, noting continued monitoring of fuel costs, use of discount schemes, and ongoing concerns regarding limited electric vehicle infrastructure.

JJ provided an update on attendance at the People, Culture and Ethics Board and Strategic Workforce Planning Board. JJ informed that improvements have been made to reduce duplication between governance forums and ensure appropriate reporting lines.

Members noted that issues previously raised at JAC, particularly in relation to HR, are being actively progressed through the relevant governance boards.

8. Any other business

No matters were discussed under any other business.

END

Date of the next meeting: 28th of July 2026

ACTION SUMMARY			
Action Nº	**Action Summary**	**To be progressed by**	**Progress**
A 49	That a further review be conducted in respect of the ICT Infrastructure audit, including consideration of the Audit Planning Memorandum (APM) and an assessment of delivery against its intended scope.	Tiaa	
A 50	To provide clarification on the specific areas and controls tested as part of the ICT Change Management audit.	Tiaa	
A 51	That further information be provided to the Committee to clarify the nature, scope and extent of the review conducted as part of the ICT audit relating to SyAP Cyber Security, and that the audit report be updated accordingly to fully articulate the scope of the review and the work undertaken.	Tiaa	
A 52	That CM meets with the Deputy Chief Constable (DCC) to discuss audit governance arrangements and ensure that these are appropriately captured within the remit of the newly established Strategic Audit and Assurance Board.	CM	