



Heddlu Police
DYFED-POWYS



Comisiynydd Heddlu a Throsedd
Dyfed-Powys
Police and Crime Commissioner

Meeting: Joint Audit Committee

Venue: Teams

Date: 2nd December 2025

10.00am – 12.15pm

<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) Mr Edwin Harries, Director of Finance (EH) Ms Nicola Davies, T-Chief Finance Officer (ND) Ms Linda Williams, Director of People and Organisational Development (LW) Ms Fiona Roe, TIAA (FR) Mr Jonathon Maddock, TIAA (JM) Mr Jason Blewitt, Audit Wales (JB) Ms Aneesa Ali, Audit Wales (AA) Ms Gaynor Maddox, Head of Programmes and Change (GM) Ms Michelle Reynolds, T-Head of Finance (MR) 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 Mark McSweeney, T/Supt (MM) Ms Karen Davies, Senior Accountant (KD)
<u>Declarations of Interest:</u>	None

ACTION SUMMARY FROM MEETING ON (22 nd 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.

1. To confirm the minutes of the meetings held on the 22nd October 2025

The minutes of the meeting held on 22nd October 2025 were accepted as a true and accurate record by the Committee on the proviso that an amendment would be made noting that David MacGregor was not the Chair for that meeting.

2. Review of Outstanding Actions

The Chair noted it was good to see that the actions had been completed however, a discussion ensued as regards to whether members were content with the completeness of actions taken.

Action A 17 was noted in the first instance and it was felt that members didn't really have assurance required and additional information was requested. It was confirmed that the project plan has not been considered by the Audit Governance Group. MR further advised that it had been agreed that any outstanding recommendations from TIAA reviews would require a project plan and a template would be shared with officers to complete. Work is ongoing to develop the template. DM stated that action A17 cannot be marked as complete in this instance and further consideration was required by the matter at Audit Governance Group.

FS advised that recommendations A14 and A19 should also not be marked as Complete but marked as 'In Progress' until such time as the action has been completed.

Action A 21 - That Actions A 14, A 17 and A 19 from the meeting held on 22nd October be amended to reflect that work is still in progress and the responsible individual changed for A 17 and A 19 to reflect the correct individual who is responsible.

3. Joint Audit Committee Work Plan

The Joint Audit Committee Work plan was provided for Members' information. Members noted that the March meeting looked a busy meeting and the Chair asked whether everything is required to be considered. NE agreed he would look at the work plan and ensure where appropriate the items are spaced out to ensure efficient and effective agendas.

DM noted that the Business Continuity Plans should have been included in this meeting. GM advised that there have been issues and the planning has been concluded and therefore would be included on the January agenda.

Action A 22 – That Business Continuity Plans will be included on the agenda for the meeting to be held in January 2026.

4. To Receive an update from the Audit Governance Group Meeting held on 11th November

MR provided members with an update from the Audit Governance Group Meeting held on 11th November. The Committee was provided with performance data and advised on the discussions that had been held in relation to the tracker that had been developed for all open recommendations. This work is also picked up by Inspector Richard Janas who links directly with all strategic boards reporting outstanding internal audit recommendations and Areas for Improvement and Recommendations from HMICFRS inspections.

The group also discussed the draft 2026/2027 Audit Plan and further consideration was given to the use of the 10 contingency days that were still available for this year. MR also advised that the Audit Governance Group had requested HR attend the next meeting to discuss the number of days for management comments relating to the well being strategy and two other recent audits.

So far 10 audits have been completed and 7 have received substantial assurance, 2 have received reasonable assurance and 1 has received limited assurance.

The Committee were advised that internal audit training had recently been provided to staff following a recommendation by the Committee. MR advised it was a joint effort that provided officers with a good introduction to internal audit, covered expectations and then covered the internal requirements and lessons learned.

The Chair raised an issue in relation to the recently viewed graph on open recommendations and noted that this had peaked at its highest point since 2023 and queried the reasons behind this. MR advised that this was raised in the Corporate Governance Group and that officers are asked to be realistic with their timings for implementing recommendations. MR noted she would undertake a piece of work to understand if the timings are realistic and whether other priorities have affected their implementation.

FS noted that the Committee have discussed the issue of open recommendations previously and that there is no reasoning provided behind a date that has moved on up to six months in advance and on many occasions moved again for another six months. It is important that there are clear explanations provided for changes to completion dates.

CW noted that there are currently 11 recommendations overdue by 6 months or more. It was noted again that as recommendations are carried on for so long they become less relevant.

ND advised there has been engagement and training with officers but suggested that where original due dates are extended that the relevant Head of Department needs to give an update in terms of progress and rationale behind the delays to provide an appropriate level of assurance. GM also advised that officers have been requested to check on dependencies on recommendations prior to selecting dates to ensure that they have oversight of all issues that could affect the recommendation being implemented.

Members requested that the Committee be provided with clear and concise information on why recommendations are being extended. Members agreed that they should also be challenging any changes to timings when they attend the relevant Board that is considering the review recommendations.

CM suggested that a meeting should be held between Nicola, Michelle and Gaynor to look at the process of feeding through to the Audit Governance Group so that information can be gathered in a useful manner and subsequently fed through to this Committee. GP advised the Committee that the meetings he chairs he addresses the extensions in the relevant boards. A discussion ensued in relation to the approval of extensions and clarification was sought.

Action 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.

5. To consider the actions of the Corporate Governance Group meeting held on the 21st November 2025 (Director of Finance)

EH provided an update from the Corporate Governance meeting held on 21st November. The Committee was advised that an action was raised for Inspector Janas to write a short paper to highlight the resource impact of the upcoming PEEL inspection. EH advised that there had been a recent incident in Hampshire Police where AI was used to retract allegations by a victim without their knowledge and this was raised to ensure the group gave it due consideration from a governance perspective.

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 who were advised there had been no changes to the plan and no frauds brought to TIAA's attention. JM advised that there was the expectation that two reports from HR would have been finalised prior to this meeting but they were still awaiting management comments. In relation to the two outstanding IT reviews, this is work in progress and the reviews have been scoped.

JM noted the priority one recommendation made as part of the Security of Seized Process of Crime and as mentioned in the previous meeting, this recommendation will take at least a year to be implemented due to the complexity of the work required.

The Chair asked for clarity on the delays in getting management comments returned on the two HR reviews. LW advised the Committee that the delay was purely down to workload and consecutive leave. DM noted the reason and suggested that the report being issued on 13th October whilst it may have resulted in some delay should not have resulted in a delay of this significance and the reasons provided is not strong enough and this work needs to be prioritised by Officers. The Chair noted that the dates have been agreed in advance for inclusion within the Audit Plan so Officers should have been in a position to plan for the audit and to provide management comments. LW advised the Committee they have attempted to recruit additional resources but have to date been unsuccessful.

The Committee noted the report.

b. To Consider the Interim Follow Up Review 2024/2025

JM advised that this report was presented to the previous meeting and was only included on this agenda due to the discussions required in relation to the open recommendation that has been discussed earlier in the meeting.

The Chair asked when the next follow up review is due and JM confirmed it would be around February/March 2026.

c. To consider the Collaborative Review of Workforce Planning

The Committee considered and welcomed the report on the Collaborative Review of Workforce Planning and noted the Substantial Assurance provided with no recommendations.

7. To review the Audit Wales ISA 260 Report in relation to the accounts for 2024/2025

The Chair advised that the Committee had met for a pre meeting regarding items raised by Audit Wales in relation to the 2024/2025 Statement of Accounts.

JB presented the ISA 260 report and advised this is the usual report received following the conclusion of the Audit Wales audit of the Chief Constable and Police and Crime Commissioners financial statements. JB advised that Audit Wales were looking to provide an unqualified opinion on all of the accounts which in effect means the statements are materially correct and in effect a clean audit opinion.

Members were advised that there was an uncorrected statement that needed to be brought to their attention. To issue is linked to IFR 16 which is the new accounting standard in relation to leases. It was recognised as being quite a significant and complex change and as part of the audit it was found that three had assets had been misclassified against the new standard. This will require further review in 2025/2026.

Members noted the amendments contained within revised set of accounts that were presented for the Committee's approval. The Committee were also advised of the need to strengthen the quality assurance aspects of future Statement of Accounts, to allow every opportunity to meet the 30th September deadline.

JB wished to place on record his thanks to all officers for the work undertaken with Audit Wales on the preparation of the accounts.

DM expressed surprised at the situation in relation to collaboration agreements and it appears that the issues have been ongoing for some years. He noted his surprise that once new regulations are introduced that an audit within a couple of years would have included checks on the implementation of the new accounting arrangements and queried how did this had happened and why it hadn't been picked up by Audit Wales. JB advised that he agreed this had been missed and further advised that the figures are compiled by South Wales Police, audited by South Wales Police with assurances provided to Audit Wales that the figures are correct. JB further continued that it was an oversight and should have been picked up previously.

CW noted that there were a number of disclosure errors and was concerned that the accounts provided to auditors were not as accurate as they should be. If

this was to continue in future years this is likely to mean the deadline of 30th September would not be met and this is concerning.

EH noted that there is learning to be undertaken from the provision of the accounting processes and this will be picked up by officers during the next year and a post project learning event will be in place and attended by the officers.

8. To receive the Final Accounts Memorandum

Members were advised that this report is usually presented to the meeting following the agreement of the Statement of Accounts but due to the delay in the preparation of the accounts it was presented today for Members consideration.

Members noted the report and asked if the Committee could be updated on the revised final fee for the audit of the 2024/2025 accounts. JB advised that this has been subject to discussions but Audit Wales would present an Annual Audit letter to the next meeting of JAC which would contain the revised figure.

9. To receive the draft 2024/2025 letters of representation from the Police and Crime Commissioner and Chief Constable

The letters of representation were considered and agreed by the Committee.

10. To recommend approval of the Annual Statement of Accounts for the Group accounts and Chief Constable accounts

Members considered the Annual Statement of Accounts and the Chair queried whether an easy-read version would be useful?. JB advised that it would be up to individual bodies as to what they wish to include within the Statement of Accounts. AA added that there are discussions ongoing across the accounting arenas to discuss the information that is required within the documents and how this should be presented. DM advised that there is perhaps a summary of the Statement of Accounts could be considered by officers for the future.

The Committee wished to thank everyone who had been involved in the production of the accounts and recommended their approval.

11. Update on Fraud Activity

NE advised that there were no further updates since the last Committee meeting.

12. Member Updates

Members provided a brief update on their attendance and their respective meetings. FS noted that in the Information Assurance Board they considered the accessing of phishing emails by staff and how this will be monitored with further education provided.

CW advised that the Fleet board is bringing together a dashboard on vehicle usage which will assist the Force in deployment in the future. There are still issues in relation to electric vehicle usage due to the size of the Force area.

The Chair attended the Productivity Board and noted concerns from HR in relation to projects that are ongoing without an input from HR. There was good discussion on making sure that digital and forensic teams have the correct facilities available to them to undertake their work.

13. Any Other Business

NE advised of the request made by the Chair in relation to setting up a private meeting with Audit Wales and TIAA prior to the Christmas break.

Action A 24 – NE to arrange a private meeting between the Committee and Auditors prior to the Christmas break.

Date of next meeting:

28th January 2026 – Joint Audit Committee

ACTION SUMMARY FROM MEETING ON (2 nd December 2025)			
Action N°	Action Summary	To be progressed by	Progress
A 21	That Actions A 14, A 17 and A 19 from the meeting held on 22 nd October be amended to reflect that work is still in progress and the responsible individual changed for A 17 and A 19 to reflect the correct individual who is responsible.	NE	Complete – the recommendations have been amended in line with the comments made at the meeting held in 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 will be provided at the meeting to be held in January 2026
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 will be provided as part of Item 6 on the agenda of the 28 th January meeting.
A 24	NE to arrange a private meeting between the Committee and Auditors prior to the Christmas break.	NE	Complete – a meeting was held on 18 th December 2025.