

## Warwickshire and West Mercia Joint Audit Committee Meeting Record.

<b>Date:</b>	<b>19<sup>th</sup> March 2018</b>
<b>Chair:</b>	<b>Lynne Duffy</b>
<b>Minute Taker:</b>	<b>Rachael Thorold</b>

### Audit Committee Members

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Lynne Duffy (LD)	Chair
	John Anderson (JA)	Committee Member
	Dr Sanjay Bhasin (SB)	Committee Member
	Alan Day (AD)	Committee Member
	Martin King (MK)	Committee Member

### Offices of the Police and Crime Commissioner

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Tracey Onslow (TLO)	DPCC, West Mercia
	Philip Seccombe (PS)	PCC, Warwickshire
	Robert Tromans (RT)	DPCC, Warwickshire

### Force

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Anthony Bangham (AB)	CC, West Mercia
	Jeff Carruthers (JCar)	Acting DoF
	Karen Manners (KM)	DCC, Warwickshire
	Julia Watson (JW)	Crime Intel Analyst, West Mercia
	Helen Kinrade (HK)	ASI, West Mercia
	David Woodall (DW)	ASI, West Mercia

### Internal Audit

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Garry Rollason (GR)	Internal Auditor, Warwickshire



Warwickshire  
**POLICE**



West Mercia  
**POLICE**



Police and Crime  
Commissioner  
Warwickshire



John Campion  
Police and Crime Commissioner  
West Mercia

## External Audit

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Joan Barnett (JB)	Grant Thornton

	<b>Name:</b>	<b>Capacity:</b>
<b>Apologies:</b>	Sara Ansell (SA)	Hd of Finance, OPCC
	Amanda Blakeman (ABI)	DCC, West Mercia
	John Campion (JPC)	PCC, West Mercia
	Andy Champness (AC)	CEO, West Mercia
	Neil Hewison (NH)	CEO, Warwickshire
	Gavin McArthur (GMc)	Committee Member
	Martin Jelley (MJ)	CC, Warwickshire
	Ben Smith (BS)	Supt, Analysis and Service Improvement
	Alex Walling (AW)	Grant Thornton

## Open Session

<b>No.</b>	<b>Summary</b>	<b>Action</b>
01/19/03/18	<b>Attendance and Apologies.</b> Please see the above for details.	
02/19/03/18	<b>Committee Members' Declaration of Personal Prejudicial Interests.</b>  None declared.	
03/19/03/18	<b>Minutes of the meeting 11<sup>th</sup> January 2018 and any matters arising.</b>  The matters were recorded as accurate.  <b>Matters Arising.</b>  <b>AB1.</b> The related policy is in the progress of being written.	
04/19/03/18	<b>External Audit Progress Report and Update.</b> The external audit progress report was presented. The following comments were made.	



Warwickshire  
**POLICE**



West Mercia  
**POLICE**



Police and Crime  
Commissioner  
Warwickshire



John Campion  
Police and Crime Commissioner  
West Mercia

	<p>General Data Protection Regulations (GDPR) changes and associated risks will be looked at by the Force and the OPCC departments.</p> <p>'Walk through' testing is a detailed look at each stage of the process being audited.</p>	
05/19/03/18	<p><b>External Audit Plans 2017/18.</b></p> <p>The external audit plans were presented, with the following comments made.</p> <p>There will be further work carried out around the 'Value for Money' area by Grant Thornton.</p> <p><b>ACTION - The Management's findings will be shared with the PCC's, CCs and the Chair for comment.</b></p>	JB
06/19/03/18	<p><b>Internal Audit Strategy 2018/19.</b></p> <p>The internal audit strategy was presented, with the following comments made.</p> <p>The reduction in the internal audit budget was agreed at the AGG meeting, with a 15% reduction in Year 1 and a 20% reduction in year 2.</p> <p><b>ACTION - The amendments to the programme, with the budget reduction in mind, will be shared with the Audit Committee. The Treasurer and Acting Chief Finance Officer will finalise the programme with the Head of Internal Audit before presenting it to the DCCs.</b></p> <p>If the audit of the ICT department is to be removed from the internal audit programme, this Committee will need to be aware this department will still require auditing. This could be done by way of regular dip sampling exercises.</p> <p><b>ACTION – A meeting is required to agree the ICT required audits, to include the Head of the ICT Department.</b></p> <p>In some cases, flexibility within the programme needs to be built in to carry out quicker time required audits.</p>	<p>GR</p> <p>GR</p>



Warwickshire  
**POLICE**



West Mercia  
**POLICE**



Police and Crime  
Commissioner  
Warwickshire



John Campion  
Police and Crime Commissioner  
West Mercia

	<p><b>ACTION - The results of any SRO instigated reviews relating to the new OCC will be shared with this Committee, via the Transformation Board. It was requested that the auditors used' credentials are also shared with this Committee, via GR.</b></p> <p><b>ACTION – The revised audit plan will be circulated to members of this Committee.</b></p> <p>The strategy was questioned on its description. Should it not be seen as a workplan/policy instead.</p>	<p><b>KM</b></p> <p><b>GR</b></p>
07/19/03/18	<p><b>Internal Audit Progress Report 2017/18.</b></p> <p>The internal audit progress report was verbally presented, with the following comments made.</p> <p>The latest estimate is that there will be two audits carried forward to 2018/9 amounting to approximately 20-25 days. This is dependent upon management clearing remaining reports promptly. The contingency is unlikely to be used.</p>	
08/19/03/18	<p><b>Annual Governance Statements (AGS) – PCC's.</b></p> <p>The AGS for the PCC's were presented, with no further comments made.</p> <p><b>Annual Governance Statements – CC's.</b></p> <p>The AGS for the CC's were presented, with the following comments made.</p> <p><b>ACTION - Can the definition 'West Mercia County Council Law and Governance Service' be amended to be Warwickshire.</b></p> <p><b>ACTION - CC summary also requires amending.</b></p> <p><b>ACTION - For further AGS' a proof reading exercise is to be carried out prior to issue to this Committee.</b></p> <p><b>ACTION – Any ongoing or latent audits are to be included in the audit programme/AGS.</b></p>	<p><b>JW</b></p> <p><b>JW</b></p> <p><b>JW</b></p> <p><b>JW</b></p>



Warwickshire  
**POLICE**



West Mercia  
**POLICE**



Police and Crime  
Commissioner  
Warwickshire



John Campion  
Police and Crime Commissioner  
West Mercia

	<p>It was felt that assurance should be provided by both Management and Internal Audit.</p> <p>Overall, it was felt the CCs AGS should be reviewed in terms of what is included. This is to be done via the CC's office.</p>	
09/19/03/18	<p><b>OPCC Strategic Risk Register.</b></p> <p>The OPCC joint risk register was presented, with no further comments made.</p>	
10/19/03/18	<p><b>Alliance Risk Map.</b></p> <p>The Alliance Risk map was presented, with no further comments made.</p>	
11/19/03/18	<p><b>Treasury Management Strategy.</b></p> <p>The Treasury Management Strategy was presented.</p> <p>The Treasury Management Strategy was approved.</p>	
12/19/03/18	<p><b>Corporate Governance Framework.</b></p> <p>The Corporate Governance Framework was presented.</p> <p>The Corporate Governance Framework was approved.</p>	
13/19/03/18	<p><b>HMIC Action Plan – Progress Report.</b></p> <p>The HMIC action plan and progress report were presented.</p> <p>It was felt that action plans across the Alliance needs rationalising and prioritising.</p>	
14/19/03/18	<p><b>ASI Assurance Progress Report.</b></p> <p>The ASI assurance report was presented, with no further comments made.</p>	
15/19/03/18	<p><b>Members Points.</b></p> <p>None declared.</p>	

16/19/03/18	<b>AOB</b>  None raised.	
17/19/03/18	<b>Date, Time and location of the next meeting.</b> Monday 30 <sup>th</sup> July, 14:00hrs, Allsop Room, Hindlip Hall.	