

West Mercia Joint Audit and Standards Committee (JASC) Meeting Minutes.

Date:	26 th February 2020
Chair:	Lynne Duffy
Minute Taker:	Rachael Thorold

Audit Committee Members

	Name:	Capacity:
Attendance:	Lynne Duffy (LD)	Chair, Committee Member
	Alan Day (AD)	Vice Chair, Committee Member
	Pierre de Carteret (PdC)	Committee Member
	Dawn Nicol (DN)	Committee Member

Office of the Police and Crime Commissioner

	Name:	Capacity:
Attendance:	Liz Hall (LH)	Treasurer, West Mercia
	Andy Champness (AC)	CEO, West Mercia
	Tracey Onslow (TLO)	DPCC, West Mercia
	Rachael Thorold (RT)	Secretary, OPCC, West Mercia

Force

	Name:	Capacity:
Attendance:	Julian Moss (JM)	DCC, West Mercia
	Richard Muirhead (RM)	CFO, West Mercia
	Elaine Peberdy (EP)	Hd of Knowledge & Information Management (KIM)

Internal Audit

	Name:	Capacity:
Attendance:	Paul Clarke (PC)	Internal Auditor, West Mercia

External Audit

	Name:	Capacity:
Attendance:	Alex Walling (AW)	Grant Thornton

	Name:	Capacity:
Apologies:	John Campion (JPC)	PCC, West Mercia
	Anthony Bangham (AB)	CC, West Mercia
	Laurelin Griffiths (LG)	External Auditor
	Tim Power (TP)	Hd of Strategy, Planning & Insight (SPI)

Open Session

Item No.	Summary	Action
01/26/02/20	Attendance/Apologies. See above. Introductions were made.	
02/26/02/20	Committee Members' Declaration of Personal Prejudicial Interests. <i>Members are reminded that they should declare the existence and nature of their personal interests at the commencement of the relevant item (or as soon as the interest becomes apparent). If that interest is a prejudicial interest the member must withdraw from the room unless one of the exceptions applies.</i>	
03/26/02/20	Minutes of the meeting held on the 25th July 2019 and any matters arising (paper). The minutes were recorded as accurate.	
04/26/02/20	External Auditors – Progress Report (Paper). The progress report was circulated and noted. The () accounts for the last FY (18/19) was explained.	
05/26/02/20	External Audit – 2019/20 External Audit Fee Letters (Papers). The Audit Fee Letters were circulated. The new PSAA process in place which sets out the audit fee agreements, is causing concern and confusion. Guidance has been sought on this by the Treasurer. It was recommended that the report is noted only at this stage, pending further review by the Treasurer and CFO. This will be brought to the next meeting. The Audit Committee agreed to note the report.	

	<p>Concern was raised on the amount of 2a and 2b level audit results and standards.</p> <p>Action: Fee Letters are to be brought to the next meeting.</p> <p>Action: An estimate on the additional work to be carried out is to be brought to the next meeting.</p>	<p>AW</p> <p>AW</p>
06/26/02/20	<p>Annual Governance Statements (AGSs) (Verbal Update).</p> <p>Action: The draft AGSs for their agreement are to be brought to the next meeting.</p>	<p>LH</p>
07/26/02/20	<p>Treasury Management Report (Papers). The Treasury Management Report was circulated.</p> <p>It was recommended that the PCC approves the report.</p> <p>The efficacy of where the monies invested into the banks etc. i.e. what they do with it, raised a concern and a request that a statement on this is to be included in all Treasury Management Reports. This will be raised with the Treasury Management Advisors.</p> <p>The Recommendations were accepted.</p>	
08/26/02/20	<p>Internal Audit Report 2019/20 (Paper). The internal audit report was circulated.</p> <p>It is to be noted that a rigorous approach to the audit action completion timescales is being adopted.</p> <p>The outstanding ICT actions are a concern. This is being looked into and will be discussed at the meeting being held on the 27th February 2020.</p> <p>Action: A breakdown of the Alliance and non Alliance termination related actions and risks is requested for the next meeting.</p> <p>A discussion was held on the terminology used for the audits around compliance, non compliance, observations and recommendations made, and the reasoning behind the terminology usage.</p>	<p>TP/EP</p>

	EP reported she will be carrying out due diligence on the outstanding actions detailed in the report.	
09/26/02/20	<p>Standards Update (Paper). A Standards update was circulated.</p> <p>Following the new regulations introduced on the administration and review of complaints made against the Chief Constable which are the subject of a review and/or appeal, and which are now the responsibility of the Office of the Police and Crime Commissioner (OPCC), the OPCC has a specific officer dealing with these.</p> <p>If the new Committee members require further information on or sight of how this role is carried out, this can be arranged, alongside the DIP Sampling of the complaints processes in general.</p>	
10/26/02/20	<p>OPCC Strategic Risk Register (Paper). The OPCC Risk Register was circulated.</p> <p>Action: The format of this register will be redesigned for future meetings.</p>	LH/AC
11/26/02/20	<p>West Mercia Risk Map (open item)(Paper). The West Mercia Risk Map was circulated and noted.</p>	
12/26/02/20	<p>HMIC Action Plan Summary (Paper). A HMIC Action Plan summary was circulated and noted.</p>	
13/26/02/20	<p>Audit and Assurance Schedule Monitoring (Paper and Verbal Update). The Audit and Assurance Schedule was circulated and noted. A summary briefing will be produced for further meetings.</p>	
14/26/02/20	<p>Members Points. <i>The Chair has requested that members be given the opportunity to raise queries on subjects or issues which are not necessarily agenda items.</i></p>	
15/26/02/20	<p>AOB. None raised.</p>	
16/26/02/20	<p>Date, Time and Location of the next meeting. <i>TBC (end of March 2020/Beginning of April 2020)</i></p>	RT

