

**Draft West Mercia Joint Audit and Standards Committee (JASC) Meeting (via Telephone Conference Call - Minutes.**

<b>Date:</b>	26 <sup>th</sup> November 2020
<b>Chairman:</b>	Lynne Duffy
<b>Minute Taker:</b>	Rachael Thorold

**Audit Committee Members**

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Lynne Duffy (LD)	Chair, Committee Member
	Alan Day (AD)	Vice Chair, Committee Member
	Pierre de Carteret (PdC)	Committee Member

**Office of the Police and Crime Commissioner**

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Liz Hall (LH)	Treasurer
	Tracey Onslow (TLO)	DPCC
	Andy Champness (AC)	CEO
	Paul Benfield (PB)	Finance Manager

**Force**

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Julian Moss (JM)	DCC
	Richard Muirhead (RM)	Head of Commercial Services (CFO)
	Mike Kaine (MK)	Financial Accounting Manager
	Elaine Peberdy (EP)	Head of Audit, Risk & Compliance

**Internal Audit**

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Paul Clarke (PC)	Internal Auditor

**External Audit**

	<b>Name:</b>	<b>Capacity:</b>
<b>Attendance:</b>	Laurelin Griffiths (LG)	External Auditor
	Alex Walling (AW)	External Auditor

	<b>Name:</b>	<b>Capacity:</b>
<b>Apologies:</b>	Anthony Bangham (AB)	CC, West Mercia



## Open Session

Item No.	Summary	Action
01/26/11/2020	<b>Attendance/Apologies.</b> See above.	
02/26/11/2020	<b>Committee Members' Declaration of Personal Prejudicial Interests.</b> <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>  There were no declarations of interest raised.	
03/26/11/2020	<b>Minutes of the meeting held on the 9<sup>th</sup> July 2020 and any matters arising</b> (paper).  The minutes were recorded as an accurate record.  <b>Matters Arising;</b> None raised.	
04/26/11/2020	<b>External Auditors – Audit Progress Report.</b> (paper). The Audit Progress Report was circulated and noted.  The Audit for 2019/20 is nearly complete.  Audit Fees are subject to approval by PSAA. It is to be noted that additional work is to be carried out, in general and due to Covid Restrictions, the impact that has had and the requirements of the regulator, this will come at a cost.  It is to be noted that there is an expectation that work going forwards will be greater, with additional fee.	
05/26/11/2020	<b>External Auditors – Audit Findings Report (AFR).</b> (paper). The AFR was circulated and noted.  Covid Restrictions have had an impact on the way Audits are carried out and on the Accounts.	



	<p>The anticipated Audit Opinions and Value for Money conclusions are unqualified.</p> <p>Thanks is to go to the finance and audit teams for their efforts and contributions made during a difficult year. This was echoed by the Chairman and core Committee members.</p> <p>The auditor expects that all forces will have the same statement in their reports regarding the estate valuations.</p>	
06/26/11/2020	<p><b>Audited Statement of Accounts 2019/20</b> (paper).</p> <p>The draft unaudited Statement of Accounts 2019/20 were presented and considered. It was noted that the audit was nearing completion and that the auditor had requested a further change in the accounting of pensions expenditure this morning. A draft set of accounts for the PCC incorporating this change had been circulated just before the meeting and the SoA for the Chief Constable would be amended accordingly It is to be noted this is a 'technical adjustment' and does not have an impact on the general fund balances.</p> <p>A briefing session had been held for members before the meeting to enable them to raise technical questions.</p> <p>The Audit Committee recommended that the PCC and the Chief Constable certify the Statements of Account once the changes were made and agreed with the auditor.</p> <p>The Committee thanked Mike Kaine and the Finance staff for their hard work in producing the accounts.</p>	
07/26/11/2020	<p><b>Audited Annual Governance Statements (AGS) 2019/20</b> (Paper).</p> <p>The draft unaudited AGS for the PCC and CC were presented and considered. The audit is yet to be finalised.</p> <p>This Committee accepted the recommended course of action.</p>	



08/26/11/2020	<p><b>Letters of Representation</b> (Paper).</p> <p>The Letters of Representation for the PCC and CC were presented, considered, and subject to an amendment requested by external audit, approved.</p> <p><b>Action: An additional sentence is to be added.</b></p>	AW/LH/RM
09/26/11/2020	<p><b>External Audit Fees 2018/19.</b> (verbal update). The Committee noted the fees.</p>	
10/26/11/2020	<p><b>Redman Review Report.</b> (paper) The report was circulated, discussed and noted.</p> <p>The Redman Report aims to make the SOA more accessible to the public, by way of the inclusion of simplified accounts.</p> <p>The 25% audit fee increase consultation is open to all recipients, which the OPCC and WMP will have an input to.</p>	
11/26/11/2020	<p><b>Internal Audit Annual Report 2019/20</b> The reports were circulated, discussed and noted.</p> <p>The majority of the 2019/20 Opinion was of substantial assurance, which is positive.</p> <p>The opinion for the year is of moderate assurance for the control environment, which is the same as for the previous year.</p> <p>There was reference to the ITHC within the 2019/20 report which gave rise to concern for the Committee. Assurance was given that all items were remediated as part of the 2019/20 ITHC and have now been closed.</p> <p>The Chairman raised a concern regarding the speed at which actions are actioned, and how this can be improved, to ensure a better than moderate assurance level. Assurance was given on the improvements that have been made to the closing of long/overdue actions to be taken. There is now an Audit Compliance and Assurance Board set up</p>	
12/26/11/2020	<p><b>Internal Audit Progress Report.</b> (Paper). The reports were circulated, discussed and noted.</p>	



	<p>A suggested change to the plan is the Treasury Management is moved to the early part of 2021.</p> <p>In terms of the 'in planning' audits, all that can be done is being done to progress these. The 'in progress' audits will be complete by the end of this FY. There will be some overhang, which will be kept to a minimum. It was requested the clearing of the overhang could be looked at so there is no overhang in future years. There would need to be an understanding what achieving the audit plan and the impact of this would be. This year will have to be reviewed as an exceptional year in terms of the overhang.</p>	
13/26/11/2020	<p><b>OPCC Risk Register.</b> (Paper) The OPCC Risk Register was circulated, discussed and noted.</p> <p>The budget announcement by the Chancellor and its impact on West Mercia Police is currently being worked through.</p>	
14/26/11/2020	<p><b>Ethics and Standards Update</b> (Paper) The Ethics and Standards report was circulated, discussed, accepted and the progress made noted.</p> <p>Overall this was an encouraging report.</p>	
15/26/11/2020	<p><b>WMP Risk Register</b> (paper). This was circulated, discussed and noted.</p>	
16/26/11/2020	<p><b>Members Points.</b> None raised.</p>	
17/26/11/2020	<p><b>AOB.</b> It is anticipated that 2 additional Committee members will shortly be in post and will be in attendance at future meetings.</p>	
18/26/11/2020	<p><b>Date, Time and Location of the next meeting.</b> <b>The next meeting will be held on the 30<sup>th</sup> March 2021, 10:00 – 12:30, Dial in or Hindlip Hall, Room TBC</b></p>	



**Closed Items (not for external publication).**

<b>Item No.</b>	<b>Summary</b>	<b>Action</b>
19/26/11/2020	<b>WMP Risk Register</b> (Paper). This was circulated, discussed and noted.  Headlines of Risks with potential to be escalated are now included within the Risk Register.	