

Draft West Mercia Joint Audit and Standards Committee (JASC) Meeting (via Telephone Conference Call and in person in the Allsop Room, Hindlip Hall) - Minutes.

Date:	9 th July 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

Office of the Police and Crime Commissioner

	Name:	Capacity:
Attendance:	Liz Hall (LH)	Treasurer
	Tracey Onslow (TLO)	DPCC
	Andy Champness (AC)	CEO

Force

	Name:	Capacity:
Attendance:	Julian Moss (JM)	DCC
	Richard Muirhead (RM)	Head of Commercial Services (CFO)
	Mike Kaine (MK)	Financial Accounting Manager

Internal Audit

	Name:	Capacity:
Attendance:	Paul Clarke (PC)	Internal Auditor

External Audit

	Name:	Capacity:
Attendance:	Laurelin Griffiths (LG)	External Auditor
	Alex Walling (AW)	External Auditor

	Name:	Capacity:
Apologies:	Elaine Peberdy (EP)	Head of Audit, Risk and Compliance
	Anthony Bangham (AB)	CC

Open Session

Item No.	Summary	Action
01/09/07/2020	Attendance/Apologies. See above.	
02/09/07/2020	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> There were no declarations of interest.	
03/09/07/2020	Minutes of the meeting held on the 7th April 2020 and any matters arising (paper). The minutes were recorded as an accurate record and were approved. All actions were considered complete.	
04/09/07/2020	External Auditors – Audit Findings and Draft Opinion (Paper). The Audit Findings Report was presented. The Draft Opinion is expected within the next few days. Once the Opinion has been issued, the 2018/19 accounts can be considered concluded. There have not been any changes made to the planned audit approach since the meeting held last July 2019. The audit is substantially complete subject to the signed AGS. Members made the following observations: Page 15 – There appears to be contradiction in the statements relating to the lack of evidence seen by the External Auditors regarding the recording of the rationale for the decision making leading to the Termination of the Alliance background. It was hard to understand how the External Auditors had seen ' <i>information</i> ' but not seen ' <i>evidence</i> '. The statements made were considered unnecessarily	

	<p>harsh and misrepresented the core issues for West Mercia. It was acknowledged by the External Auditors that the wording around this could be improved, but that overall the qualified decision made would stand.</p> <p>The Value for Money wording is based on a subjective opinion. The External Auditors felt they hadn't had sufficient evidence, upon which their comments were based.</p> <p>JASC Members commented that it had been their observation as Members of a Joint Audit and Standards Committee for both force areas that West Mercia had been trying to move forward but Warwickshire kept blocking progress. Members noted that, in their opinion; at worst, the serving of the termination notice was a procedural misstep. Contrary to the External Auditors' statement, they were of the view that there was sufficient evidence available to demonstrate VFM was at the heart of the decision made and this evidence was in existence prior to the decision, albeit not collated into a single document.</p> <p>The report was noted by the Committee.</p>	
05/09/07/2020	<p>Audited Statement of Accounts 2018/19 (paper). The Audited Statement of Accounts 2018/19 were presented and considered.</p> <p>Explanations for information amendments within the accounts, should have a covering note at the beginning of the report.</p>	
06/09/07/2020	<p>Audited Annual Governance Statements (AGS) 2018/19 (Paper).</p> <p>The AGS for the PCC and CC were presented and considered. No amendments were proposed</p>	
07/09/07/2020	<p>Letters of Representation (Paper).</p> <p>The Letters of Representation for the PCC and CC were presented and considered. No amendments were proposed.</p>	
08/09/07/2020	<p>Members Points. None raised.</p>	

09/09/07/2020	Date, Time and Location of the next meeting. The next meeting will be held on the 2 nd September 2020, @ 10:00 – 12:30, Hindlip Hall/Dial-in.	
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Closed Items (*not for external publication*).

Item No.	Summary	Action
	None raised.	

The meeting closed at 15:04