

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

Date:	30 th March 2021
Chairman:	Alan Day
Minute Taker:	Rachael Thorold

Audit Committee Members

	Name:	Capacity:
Attendance:		
	Alan Day (AD)	Vice Chair, Committee Member
	Pierre de Carteret (PdC)	Committee Member
	Anthony Dipple (TD)	Committee Member
	Valerie Reynolds (VR)	Committee Member

Office of the Police and Crime Commissioner

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

Force

	Name:	Capacity:
Attendance:	Julian Moss (JM)	DCC
	Richard Muirhead (RM)	Head of Commercial Services (CFO)
	Elaine Peberdy (EP)	Head of Audit, Risk & Compliance

Internal Audit

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

External Audit

	Name:	Capacity:
Attendance:	Jackson Murray (JM)	External Auditor
	Andy Reid (AR)	External Auditor

	Name:	Capacity:
Apologies:	Lynne Duffy (LD)	Chairman, Committee Member

Open Session

Item No.	Summary	Action
01/30/03/2021	Attendance/Apologies. See above.	
02/30/03/2021	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 none declared.	
03/30/03/2021	Minutes of the meeting held on the 26th November 2020 and any matters arising (paper). The minutes were recorded as an accurate record. Matters Arising; <u>Letters of Representation</u> Action: An additional sentence is to be added. – Update 30.03.21 – Complete.	AW/LH/RM
04/30/03/2021	External Audit - The role of the audit committee and External Audit (Presentation) A presentation was given and noted. <ul style="list-style-type: none"> - It is to be note that as there has been delays in the timescales for the accounts' sign off; the deadline for sign off for the 2020/21 accounts is September 2021. - The DCC asked if Police Staff were not mentioned in the 'Role of the Audit Committee' slide? The response was that there was no reason for this, and it is to be pointed out that the role of Police Staff is fully recognised in the role of the Audit Committee, and the non mention of them is to be considered an omission in terms of the presentation slide only. 	

	<ul style="list-style-type: none"> - The Vice Chair felt more of a description on the differences between external and internal audit was needed. 	
05/30/03/2021	<p>External Audit – 2019/20 Annual Audit opinion. (Paper). The paper was presented and noted.</p> <ul style="list-style-type: none"> - The Treasurer stated the issue regarding the fees will be raised with PSAA prior to agreement. - TD asked about Langdon’s Buildings qualifications and the impact on fees the COVID situation has had on the fees for 2021/21. JM responded by saying there was less certainty on asset, land and buildings valuations due to the Covid situation. The Audit report made reference to this for consideration by the Committee when reading the Opinion. This has been made nationally. - If the roadmap continues as planned, then face to face audits will be carried out, and the fee proposals for 2021 do not include an uplift for Covid-19 situation, but this could change. 	
06/30/03/2021	<p>External Auditors – Audit Progress Report. (Paper). The paper was presented and noted.</p> <ul style="list-style-type: none"> - The reporting will change, to be more detailed, and will be recommendation based rather than qualitative. - Valuation of Pensions Schemes and asset, land and buildings are elements which may impact on the 2020/21 accounts. 	
07/30/03/2021	<p>Internal Audit – The roles and responsibilities of internal audit (Presentation). A presentation was given and noted.</p> <ul style="list-style-type: none"> - VR asked if the ICT systems were considered in terms of accuracy in the annual statements. PC stated there are internal audits carried out on the ICT department. JM stated they include ICT in their Audits, and for forming their audit approach. 	

08/30/03/2021	<p>Internal Audit Plan 2021/22 (Paper). The paper was presented and noted.</p> <ul style="list-style-type: none"> - TD asked where does internal audit now sit with regards to the demise of the Strategic Alliance, and how will the non included items for audit be dealt with? PC stated arrangements have been made to separate out the Internal Audit teams, to ensure each Force has their Audit plans in place. In terms of the non included audit items, they will be covered as and when the need arises. - PdC asked if the gross 232 days relate to an activity or to a person. PC stated the days are of a range of people from the Internal Audit team and how much time has been spent on each piece of work. - The Vice Chair asked about the residual risks associated with the Alliance termination, and if they have now been covered off? The response was that the majority of the residual risks have been dealt with, and LH stated the ICT Services are currently still being shared and that Warwickshire will be using new systems in due course. 	
09/30/03/2021	<p>Internal Audit Progress Report. (Paper). The paper was presented and noted.</p> <ul style="list-style-type: none"> - TD asked about the 16 overdue items, and is this of concern to the Committee? The response was that a lot of these are due to the ICT issues which are being dealt with and aren't able to be resolved yet. The issues will be resolved once the move is made to the new ICT platform. 	
10/30/03/2021	<p>Corporate Governance framework (Paper). The paper was presented and noted.</p> <ul style="list-style-type: none"> - Nothing further raised. 	
11/30/03/2021	<p>Treasury Management strategy (Paper). The paper was presented, noted and approved.</p> <ul style="list-style-type: none"> - AD asked how confident are we that any loans required in the MTFP can be paid back? LH stated the MTFP includes capital 	

	financing costs and all medium term expenditure.	
12/30/03/2021	<p>HMIC Inspections/Assurance Activities Update (Paper). The paper was presented and noted.</p> <ul style="list-style-type: none"> - It is to be noted that the Head of SPI is to be invited to the next meeting. Action: RT is to ensure the Head of SPI is invited to the meetings going forwards. - The DCC appraised the meeting of what the SPI Board looks at in terms of required areas for improvement following any HMIC inspections and audits. The recommendations are signed off by the HMIC and arrangements are in place for regular communications with the HMIC. - The DPCC stated the control around the HMIC Recommendations is much easier to follow and understand. 	RT
13/30/03/2021	<p>OPCC Risk Register. (Paper). The paper was presented and the changes were noted.</p> <ul style="list-style-type: none"> - TD asked what the slightly greater impact would be of the finances being mis-managed going forwards? LH stated the hard work the Force have carried out has mitigated the risks. The impact is due to the current unknown circumstances. - The TD asked if concern is needed on the low level of reserves? The response was that a watching brief should be kept on this but that it is manageable. - The no change in risk was noted. The Audit fees situation is being dealt with on a National level. The driver behind the increased fees is not solely due to the Covid situation, there are other contributing factors, that are being looked at on a National level. The Treasurer and CFO feel this is a difficult one to resolve. 	
14/30/03/2021	<p>Ethics and Standards Update (Paper). The paper was presented and Noted.</p>	

	- Nothing further raised .	
15/30/03/2021	Members Points. (No papers). Recruitment of a New Chief Constable. The Committee are to note that due to the impending retirement of the current Chief Constable, recruitment will commence in due course for his replacement.	
16/30/03/2021	Next Meeting. (No Paper). 5th July 2021, 14:00 – 17:00hrs, TBC	