

Draft West Mercia Joint Audit and Standards Committee (JASC) Meeting Minutes (Open Session)

Date:	28 th March 2022
Chair:	Alan Day
Minute Taker:	Rachael Thorold (RT)

Audit Committee Members

	Name:	Capacity:
Attendance:		
	Alan Day (AD)	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:		
	Tracey Onslow (TLO)	DPCC
	Paul Benfield (PMB)	Treasurer
	Rachael Thorold (RT)	Secretary
Guest Presenter:		

Force

	Name:	Capacity:
Attendance:	Julian Moss (JMo)	DCC
	Richard Muirhead (RM)	Head of Commercial Services (CFO)
	Elaine Peberdy (EP)	Head of Audit, Risk & Compliance
Guest Presenter:	Helen Wain (HW)	CI Professional Standards Department
Guest Presenter:		

Internal Audit

	Name:	Capacity:
Attendance:	Paul Clarke (PC)	Internal Auditor
Optional Attendee:	David Ashley (DA)	Internal Auditor

External Audit

	Name:	Capacity:
Attendance:	Jackson Murray (JMu)	External Auditor
Optional Attendee:	Andy Reid (AR)	External Auditor

	Name:	Capacity:
Apologies:	Lynne Duffy (LD)	Chair, Committee Member
	Matt Stiff (MS)	ASI, West Mercia

Open Session

Item No.	Summary	Action
01/28/03/2022	Attendance/Apologies. See above.	
02/28/03/2022	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>	
03/28/03/2022	Minutes of the meeting held on the 22nd November 2021 and any matters arising (paper). The minutes were recorded as an accurate record. A presentation was given by CI Helen Wain on the Professional Standards Department, covering the Vetting standards and procedures following the Sarah Everard murder and in relation to the subject area of Violence Against Women and Girls in general. - A checklist has been produced highlighting how to complete vetting forms. - Where candidates fail vetting, they have a right to appeal. There is a monthly appeals panel held. Within the last year, 2 cases have had the appeal upheld.	

	<ul style="list-style-type: none"> - All processes are in line with the Data Protection Act and GDPR regulations. - Where there are vetting refusals for transferring officers, the results of this go back to the originating force, for their ultimate decision. - The unsuccessful level percentage is to be checked as to its benchline. <p>Action: HW is to find out what the unsuccessful percentage is and what and how often this is benchmarked against.</p> <p>Matters Arising; <u>External Audit Findings/Annual Report</u> Draft Annual Report. Un-achieving of the savings plan; an improvement recommendation was issued stating that lessons are learnt from previous non achievement of savings. The external Auditors have assurance that there are robust budgeting processes in place. Action: EP is to make sure this is raised at the next Audit and Assurance Board. Update 28.03.22 – Complete.</p>	HW
04/28/03/2022	<p>External Audit: Plan for 2021-22 and Fees for 2021-22. (Verbal Update) A verbal update was provided.</p> <ul style="list-style-type: none"> - The final fee is as presented in the 2021 audit plan. The fees have been issued to the PSAA for their approval. - The final fee price increase was questioned. The rationale behind the fees proposed was due to the complexity and audit requirements placed on all public sector bodies, and also raised with other organisations, not just this one. - The PSAA audit process has been signed up to with an expectation that fees will be higher according to workload and level of expertise within external audit. - The plan will be drafted on finalisation of the consultation, and will be brought to the June 2022 meeting for public comment. The main audit work will be carried out during the summer of 2022. - The draft accounts publication is the end of July. The audit accounts is 30th November for 2021-22 and for 2022-23. 	

05/28/03/2022	<p>External Audit Progress Report (Paper) The report was circulated and discussed with the following comments made.</p> <ul style="list-style-type: none"> - The draft accounts publication is the end of July. The audit accounts is 30th November for 2021-22 and for 2022-23. - The aim is for the West Mercia accounts to be produced for the end of May 2022, which will give the opportunity to have a head start with the external audit programme. The details of this will be discussed off-line from this meeting. <p>Recommendation: The progress report was noted.</p>	
06/28/03/2022	<p>Internal Audit; Plan for 2022-23 (Charter/SLA). (Paper). The report was circulated, discussed and noted with the following comments made.</p> <p><u>Plan for 2022-23.</u></p> <ul style="list-style-type: none"> - The audit plan reflects the key risks identified by West Mercia, the work programme is allocated in relation to the annual budget available for the level of resourcing. The level of funding dictates the plan. - The presented plan has been agreed by both the OPCC and the Force and they are satisfied that the plan is sufficient to meet key risks. - WM will ensure that officer/staff are available on site for Internal Audit team to access documentation required. <p>Recommendation for the plan for 2022-23: The plan is approved.</p> <p><u>Charter/SLA.</u></p> <p>Recommendation for the Charter/SLA: The charter/SLA were noted.</p>	
07/28/03/2022	<p>Internal Audit; Progress Report. (Paper) The report was circulated and discussed with the following comments made.</p> <ul style="list-style-type: none"> - A discussion was held on the subject of the use of consultants; issues have continued where consultants have been used which require better 	

	<p>control measures in place. i.e. Change controls/what the engagement is and what the outcomes are.</p> <p>- Improvements have been made within the Contracts and Procurement processes and procedures to ensure there are no recurring issues with consultants.</p> <p>Recommendation: The report was noted.</p>	
08/28/03/2022	<p>Budget report for 2022-23. (Paper) The report was circulated and discussed.</p> <p>Recommendation: The report was considered and noted.</p>	
09/28/03/2022	<p>Treasury Management and Investment Strategy 2022/23. (Paper) The treasury management and investment strategy was circulated and discussed.</p> <p>- A discussion took place on where there are opportunities for the short term investment in ethical investment for the benefit of social/charitable organisations in the region (prevention, rather than obtaining limited returns from investment in financial institutions). Recognition that there are issues relating to availability of funds, impact on the SLY principal and whether the PCC has authority to make these decisions. It was felt this was worthy of exploration for the longer term.</p> <p>- The efficacy of using the HSBC bank is to be looked into.</p> <p>ACTION – Treasurer to update JASC alongside the mid year TM report as to outcomes of the review of the efficacy of the TM strategy</p> <p>Recommendation: The treasury management and investment strategy were recommended for approval by the PCC.</p>	PMB
10/28/03/2022	<p>Capital strategy for 2022/23. (Paper) The strategy was circulated and discussed.</p> <p>Recommendation: The strategy was considered and noted.</p>	
11/28/03/2022	<p>OPCC Risk Management. (Papers) The OPCC risk management report was circulated and discussed.</p>	

	Recommendation: The Risk Register was considered and noted.	
12/28/03/2022	Ethics and Standards Update. (Paper) The ethics and standards update was circulated and discussed. Recommendation: The update was considered and noted.	
13/28/03/2022	Quarterly Performance Report. (Paper) The quarterly performance report was circulated and discussed. - The report was welcomed for its comprehensive content. Recommendation: The report was considered and noted.	
14/28/03/2022	HMICFRS Update Report. (Paper) The update report was circulated and discussed. - The PEEL report is awaited and will be brought to the June Committee meeting for consideration. - The raising of investigations as a concern by the HMICFRS was questioned and discussed. Recommendation: The report was considered and noted, subject to an amendment in terms of clarity around the reasons for the length of time in closing down the issues that have been raised in 2018/19 and not closed until 2022.	
15/28/03/2022	Members Points. (No papers). - Detailed discussions were held within the morning briefing sessions. - A workplan for the Audit Committee members is being reviewed.	AD
16/28/03/2022	Any Other Business. (No papers). None raised.	
17/28/03/2022	Next Meeting. (No Paper). 21st June 2022, 14:00hrs, Allsop Room, Hindlip Hall, Worcester, WR3 8TA	