

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

Date:	21 st June 2022
Chair:	Lynne Duffy (LD)
Minute Taker:	Rachael Thorold (RT)

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
	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
	Matt Stiff (MS)	Head of SPI
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:		

	Name:	Capacity:
Apologies:	Richard Muirhead (RM)	Head of Commercial Services
	Elaine Peberdy (EP)	Head of Audit, Risk and Compliance

Open Session

Item No.	Summary	Action
01/21/06/2022	Attendance/Apologies. See above.	
02/21/06/2022	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> None were declared.	
03/21/06/2022	Minutes of the meeting held on the 28th March 2022 and any matters arising (paper). The minutes were recorded as an accurate record. Matters Arising: Action: HW is to find out what the unsuccessful percentage is and what and how often this is benchmarked against. Complete. <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>Treasury Management and Investment Strategy 2022/23. ACTION – Treasurer to update JASC alongside the mid year TM report as to outcomes of the review of the efficacy of the TM strategy. Complete.</p> <p>Members Points. Action: A workplan for the Audit Committee members is being reviewed by AD. Complete</p>	AD
04/21/06/2022	<p>Draft Statement of Accounts 2021/22. (Paper). The draft SoA were circulated and discussed.</p> <ul style="list-style-type: none"> - It is to be noted that the Forward by the Chief Constable is to be inserted into the WMP SoA, along with the Estates valuation report. - Wording is also awaited from McCloud. - The SoA have been submitted to the auditors subject to the above points for the ISO260 report, due in September 2022. Once this has been received the SoA will be brought back to this committee. - questioned the reason for the overspend on Warwickshire Shared Service costs. Response that it was a continuation of service, which had not been expected when budget set. It was confirmed that the final termination date of the shared ICT Hosted service is the 30th June 2022. - The Chair welcomed the Plan on a Page. - The current situation with the fuel cost rises is being regularly reviewed, with adjustments being made accordingly. - Welcomed that the reserves position had increased given current economic situation, but recognised that delivery of services was key for both public and for the Force. <p>Recommendation: The Chief Constable's SoA, as presented, were noted.</p> <p>The OPCC SoA, as presented, were noted.</p>	
05/21/06/2022	<p>Accounting Policies, estimates and uncertainties 2021/22. The Accounting Policies, estimates and uncertainties 2021/22 were circulated and discussed.</p>	

	<p>- JM raised Force concerns regarding the replacement of the older vehicles within the fleet. The views of the force and OPCC were discussed recognising the need for information from the Telematics project to inform decision making. Action: JASC members to be circulated reports from the outcomes of the telematics project.</p> <p>- The auditability/challenge of the valuation experts used to make the recommendations/comments used to inform the estimates, was discussed and how they are challenged and questioned. It was confirmed that challenges and questions are raised on behalf of both the auditors and recipients of the estimates.</p> <p>Recommendation: The Accounting Policies, estimates and uncertainties 2021/22 were noted.</p>	DCC
06/21/06/2022	<p>Draft AGS 2021/22. (Paper). The Draft AGS 2021/22 were circulated and discussed.</p> <p>- There are no significant issues reported in the AGS. Highlighted that there are still areas for improvement which members discussed as to how they could influence decision making, such as bringing more on Standards to this committee. Action: The Terms of Reference for this committee will be amended to reflect the changes in focus to be made. Action: The monthly reports from the Change & Transformation and the Estates Governance Boards are to be supplied to VR going forwards. Action: The Estates Strategy will be shared with VR for her comments and consideration for the Committee members focus.</p> <p>Recommendation: The Draft AGS 2021/22 was noted.</p>	<p>Chair</p> <p>DCC/PMB</p> <p>PMB</p>
07/21/06/2022	<p>Money Matters Report 2021/2022. (Paper). The Money Matters Report 2021/2022 was circulated and discussed.</p>	

	<p>Members were keen to understand the impact of the underspend on C&T programme, and was assured that programme was continuing and was being managed in current year budget. Recognised potential impact on efficiency and effectiveness needs to be managed if programmes are delayed.</p> <p>Recommendation: The Money Matters Report 2021/2022 was noted.</p>	
08/28/03/2022	<p>Internal Audit Annual Report and Opinion. (Paper). The Internal Audit Annual Report and Opinion was circulated.</p> <ul style="list-style-type: none"> - It is to be noted that despite the COVID situation, the audit programme was completed. - Work continues on the recommended actions following the audit on the use of external contractors. - The overall opinion of moderate was given because of other factors governing the decision, such as, the outstanding and follow up actions being undertaken, the additional risks associated with the termination of the Alliance, along with the ICT risks. - A discussion took place regarding the implications and concerns the Committee members have on the 6 months and older, outstanding recommendations, and sought reassurance none are being missed. Assurance was obtained the ICT security risks were being managed. <p>Action: The 6 months and older, outstanding recommendations, and the associated management response, is to be brought to this committee for its' review and consideration.</p> <p>Recommendation: The Internal Audit Annual Report and Opinion was noted.</p>	PC/DCC
09/21/06/2022	<p>Internal Audit Progress Report. (Paper). The Internal Audit progress report was circulated and discussed.</p> <p>Recommendation: The internal audit progress report was noted.</p>	

10/21/06/2022	<p>External Audit Joint Audit Plan 2021/2022. (Paper). The external audit joint audit plan 2021/2022 was circulated and discussed.</p> <p>Recommendation: The External Audit Joint Audit Plan 2021/2022 report was noted.</p>	
11/21/06/2022	<p>External Audit Informing the Audit Risk Assessment (Paper). The external audit informing the audit risk assessment was circulated and discussed earlier in the minutes.</p> <p>Recommendation: The External Audit Informing the Audit Risk Assessment report was noted.</p>	
12/21/06/2022	<p>Treasury Management Outturn Report 2021/2022. (Paper). The Treasury Management Outturn Report for 2021/2022 was circulated and discussed.</p> <p>Recommendation: The treasury management outturn report was noted.</p>	
13/21/06/2022	<p>OPCC Risk Register. (Paper). The OPCC Risk Register was circulated and discussed.</p> <p>Recommendation: The OPCC Risk Register was noted.</p>	
14/21/06/2022	<p>Ethics and Standards Update (Paper). The ethics and standards update was circulated and discussed.</p> <p>- The reasons behind the national rise in misconduct numbers was discussed.</p> <p>Recommendation: The Ethics and Standards Update report was noted.</p>	
15/21/06/2022	<p>HMICFRS Update Report. (Paper). The HMICFRS update report was circulated and discussed.</p> <p>- The issues raised and the reasons behind them, from the recently received negative HMIC Custody</p>	

	<p>report, were discussed. An action plan is in place to address the recommendations.</p> <p>- The offer of assistance to the Force and OPCC, by this Committee was given, should it be required.</p> <p>Recommendation: The HMICFRS update report was noted.</p>	
16/21/06/2022	<p>Value for Money Presentation. (Presentation). The value for money presentation was circulated and discussed.</p> <p>- Effectiveness of the use of our resources was discussed and how the information is being used to inform decision making, such as data showing impact of areas of relatively high and low spend compared to other performance data (e.g. investigations and road safety).</p> <p>Recommendation: The value for money presentation was noted.</p>	
17/21/06/2022	<p>Members Points. (No papers).</p> <p>None raised.</p>	
18/21/06/2022	<p>Any Other Business. (No papers).</p> <p>Thanks and Appreciation. Thanks and appreciation is to go to the current DCC for his efforts and input to this committee meeting during his tenure.</p> <p>Thanks and appreciation is to go to the current DPCC for her efforts and input to this committee during her tenure.</p> <p>Thanks and appreciation is to go to Mike Kaine for his efforts and input into this committee during his tenure.</p> <p>Invite to the PCC to the next JASC meeting. Action: The PCC is to be invited to the next meeting of this committee.</p>	
19/21/06/2022	<p>Next Meeting. (No Paper). 22nd November 2022, 14:00hrs, Lecture Theatre, Hindlip Hall, Worcester, WR3 8TA</p>	