

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

Date:	Monday 26 th June 2023, 14:00 Allsop Room, Hindlip
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
	Valerie Reynolds (VR)	Committee Member
	Anthony Dipple (AD)	Committee Member

Office of the Police and Crime Commissioner

	Name:	Capacity:
Attendance:		
	Paul Benfield (PMB)	Treasurer
	Marc Bayliss (MB)	Deputy Police and Crime Commissioner
	Rachael Thorold (RT)	Secretary
Guest Presenter:		

Force

	Name:	Capacity:
Attendance:		
	Rachel Adie (RA)	Head of Finance
	Elaine Peberdy (EP)	Head of Audit, Risk and Compliance
	Richard Cooper (RC)	A/Deputy Chief Constable

Internal Audit

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

External Audit

	Name:	Capacity:
Attendance:	Jackson Murray (JMu)	External Auditor

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	Name:	Capacity:
Apologies:	Richard Muirhead (RM)	Director of Commercial Services
	Alex Murray (AM)	Deputy Chief Constable

Open Session

Item No.	Summary	Action
01/26/06/2023	<p>Attendance/Apologies. See above.</p> <p>The Chair welcomed everyone to the meeting.</p>	
02/26/06/2023	<p>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></p> <p><i>None declared.</i></p>	
03/21/03/2023	<p>Minutes of the meeting held on the 21st March 2023 and any matters arising (paper).</p> <p>The minutes were recorded as an accurate record.</p> <p>Matters Arising from the last meeting:</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.</p> <p>Action: JASC members to be circulated reports from the outcomes of the telematics project. Update 27.09.22. DCC provided a short update – reports from the telematics project not available for this meeting but will be</p>	DCC

	<p>issued when available. C/fwd. Update 21.03.23 - No updated provided at the meeting. C/fwd. Update 26.06.23 –</p> <p><u>Internal Audit Plan 2023-24.</u> Action: It was agreed that PC and EP to share the audit report for FLU from Qtr. 3 to consider whether it provides sufficient assurance. Update 26.06.23 -</p> <p>It was noted that the Internal Audit Report made 4 references to Warwickshire. Action: PC to check the document and amend accordingly. Update 26.06.23 -</p> <p>DCC wished to share the report with Chief Officers at the Exec Board. Action: EP/PC to provide a briefing paper prior to the Internal Audit Plan being presented to Exec Board. Update 26.06.23 -</p>	<p>PC/EP</p> <p>PC</p> <p>EP/PC</p>
04/26/06/2023	<p>Internal Audit – Progress report. (Paper). The internal audit progress report was presented discussed and noted.</p> <p>- The HR and IT service desk audits are to be finalised.</p> <p>Action: EP is to escalate the outstanding actions from the ICT and HR recently conducted audits, and will find out why they have not been closed.</p> <p>Conclusion: The internal audit progress report was noted subject the above action.</p>	<p>EP</p>
05/26/06/2023	<p>Internal Audit – Annual Report. (Paper). The Internal audit annual report was presented discussed and noted.</p> <p>- AD asked if the risk assessment considered those areas where West Mercia was not performing well in, and ensuring that the plan was focused at the appropriate level when planning the audits required.</p> <p>The response was that a rigorous process was in place, discussions with management were</p>	

	<p>open and considered risk areas during plan. Internal audit reviewed key documents, including the HMICFRS' PEEL process/recommendations through the planning audits.</p> <p>Conclusion: The audit annual report was noted.</p>	
06/26/06/2023	<p>External Audit – Progress Report. (Paper). The external audit progress report was presented discussed and noted.</p> <p>- The initial planning work is complete for 2022/23 accounts audit.</p> <p>JM raised that the audit of the 22/23 accounts is likely to occur in Q4 of the 2023 calendar year, which would put pressure on delivering an audit opinion for the currently scheduled meeting in early January 24</p> <p>- The Chair asked where the deadline for the audit of the statement of accounts is not met, are there any consequences.</p> <p>- JM explained that there are reporting requirements that have to be made on the website for failure to comply with the statutory deadlines, however, there have been no other consequences (financial / compliance) that have been imposed as a result. Highlighted that achieving the audit deadline is currently an issue across the Public sector</p> <p>The Committee agreed that the January 2024 Quarter 3 meeting will be moved to accommodate this.</p> <p>Action: The January 24 JASC meeting be moved to the end of that month.</p> <p>Conclusion: The progress report was noted.</p>	PB
07/26/06/2023	<p>External Audit – Audit Plan 2022/23. (Paper). The external audit informed risk assessment and audit plan for 2022-23 were presented, discussed noted, and approved.</p> <p><u>Informing risk assessment.</u></p>	

	<p>- In the opinion of the external auditors, there are no specific areas of risk or concern which has been raised from the Management responses in the paper attached to the report.</p> <p>Paul Benfield and Rachel Aide confirmed that there had been no significant changes to the accounts and nothing that has a material impact in how the accounts have been prepared, specifically in accounting policies or estimation techniques. Also no material fraud or governance risks.</p> <p><u>Audit plan 2022-23.</u></p> <p>- Nothing further raised.</p> <p>Conclusion: The informing risk assessment was noted. The audit plan 2022-23 was approved.</p>	
08/26/06/2023	<p>Draft Statement of Accounts. (Paper). The draft statement of accounts were presented discussed and noted.</p> <p>- Requires improvements areas for the CC accounts; the PEEL Inspection for February 2022 had associated recommendations which have been actioned. The next PEEL inspection is due towards the latter part of 2024. All action plans are monitored. Anything that requires follow up, EP is happy to action.</p> <p>- Underspend on Police staff, there have been recruitment/vetting delays, which are still committed to.</p> <p>Action: RA to find out the reasons behind the increase on page 15.</p> <p>Conclusion: The draft statement of accounts were noted.</p>	RA
09/26/06/2023	<p>Draft Annual Governance Statement. (Paper). The draft Annual Governance Statement was presented discussed and noted.</p>	

	Conclusion: The draft annual governance statement was noted.	
10/26/06/2023	<p>IITCSE recommendation update. (Paper). The IITCSE recommendation update was presented discussed and noted.</p> <p>- The question was asked if the amber designated actions are on track for completion. The A/DCC will verify this, and stated there are no actions that are of immediate concern. Action: A/DCC is to verify the amber designated actions are on track for completion.</p> <p>Action: PB is to ensure the IITCSE action plan is brought back to this meeting following update reports through WMGB</p> <p>Conclusion: The report was noted.</p>	<p>A/DCC</p> <p>PB</p>
11/26/06/2023	<p>OPCC Risk Register. (Paper). The OPCC Risk Register was presented discussed and noted.</p> <p>Conclusion: The risk register was noted.</p>	
12/26/06/2023	<p>Ethics and Standards update. (Paper). The ethics and standards update were presented discussed and noted.</p> <p>- The Chair asked if the external committee members are carrying out sufficient provision of expertise/audits/dip sampling in their respective fields, they feel they aren't in some cases.</p> <p>- It was felt clarity is needed on the parameters of the roles of the external committee members. The ToR sets out what is to be looked at but doesn't include the practicalities/processes they are to follow.</p> <p>- PB stated he fully supports the roles of the external committee members and will work with members to produce the a more detailed Terms of Reference/ governance arrangements. Action: A meeting is to be convened to discuss the governance arrangements for JASC members between PB and the external audit committee members prior to the next meeting.</p>	PB/LD/AD/VR/PdC

	<p>Action: To aid the external committee members with a set of governance arrangements on how they can effectively undertake work.</p> <p>- PB stated where the external committee members need assistance, where information requested is not provided in a timely manner/within the required timescale, the auditor can seek the assistance of the Treasurer/Director of Commercial Services.</p> <p>Conclusion: The ethics and standards update were noted.</p>	PB
13/26/06/2023	<p>Digital Services Transformation update. (Paper). The digital services transformation update was presented discussed and noted.</p> <p>- AD asked how the issue of an insufficient amount of skilled capacity would be actioned. RA stated this is on the relevant risk register and is being actioned with a suitably high level of attention.</p> <p>- VR asked if the required SCC upgrades have been considered, if they are not in place, there is a risk of having no support. Action: RA is to verify the required SCC upgrades have been considered.</p> <p>- VR asked how the vulnerabilities within the Brownfield are mitigated. EP stated the associated vulnerabilities are continuously monitored and have an associated risk register/monitoring programme of work.</p> <p>- It was recommended, that any specific areas of concern for the external audit committee members, are raised with the appropriate WMP point of contact.</p> <p>Conclusion: The update was noted.</p>	RA
14/26/06/2023	<p>Members Points (No paper). None raised.</p>	
15/26/06/2023	<p>Any Other Business (No papers).</p>	

	<p><u>Expressions of Interest for the new JASC Chair.</u> It was recommended that Alan Day is to be made Chair of this Committee.</p> <p>Thanks and appreciation is to be given to the current Chair for her efforts and contributions made over the years she has served.</p>	
16/26/06/2023	<p>Next Meeting. (No Paper).</p> <p>25th September 2023, 14:00, Allsop Room, Hindlip Hall 8th January 2024, 14:00, TBA - Hindlip Hall – To be moved to later in the month to the ?22nd January 2024? - TBC 25th March 2024, 14:00, TBA - Hindlip Hall.</p>	