

**POLICE AND CRIME COMMISSIONER FOR WILTSHIRE AND
CHIEF CONSTABLE OF WILTSHIRE POLICE
JOINT INDEPENDENT GOVERNANCE, RISK AND AUDIT COMMITTEE**

CHAIR'S ANNUAL STATEMENT September 2022 – March 2024

1. The Joint Independent Audit Committee (JIAC) was established by the Police and Crime Commissioner (PCC) and the Chief Constable in 2012, implementing a recommendation in the Home Office's Financial Management Code of Practice for Police Forces. It changed its name to the Joint Independent Governance, Risk and Audit Committee (JIGRAC) in September 2021 to better reflect the work of the Committee.
2. The JIGRAC is independent of both the PCC and the Chief Constable, and its role is to provide independent assurance to the PCC and Chief Constable on the adequacy of the governance, risk management and control processes within their organisations.
3. Each year the JIGRAC produces an annual statement. The last statement was issued in September 2022, covering the work of the meetings held during the period Sept 2021 to September 2022. This statement covers the period October 2022 to March 2024 (which brings the reporting process in line with the Accounting Year and the Annual Audit Opinion by the Internal Auditors (SWAP). Future reports from the Chair will be at the relevant June JIGRAC).
4. The purpose of the annual statement is to summarise the work undertaken by the Committee and to identify any significant concerns or issues.

Membership and Meetings

5. Committee Membership since September 2022 has been as follows:
 - Mr. Keith Bellamy (Chair)
 - Mrs. Caroline Maddocks
 - Mr. Alex Blair
 - Mr. James Colquhoun
 - Ms. Karin Takel – new member as of Jan 2024
6. Six meetings were held in this period and took place primarily in person with online utilized as necessary. The meetings took place in December 2022, March, June, September, December 2023, and March 2024.
7. Attendance at the six meetings covered by this annual statement was as follows: Keith Bellamy 100%, Caroline Baynes 100%, Alex Blair 100%, James Colquhoun 100%, and Karin Takel 100%.
8. The JIGRAC appreciate the attendance and contribution of both the Commissioner and the Chief Constable at its meetings. Feedback from audit committees elsewhere in the

country indicates that the committee's effectiveness will be enhanced if both individuals play an active part in the work of JIGRAC.

9. The JIGRAC performs its work through meetings which are open to members of the public. Agendas, reports, and minutes are published on the PCC's website (www.wiltshire-pcc.gov.uk).

Presentations Received

10. In addition to the standing items presented at Committee, Members also received presentations on the following subject matters:

- Stores Integration into Stores Management (December 2022) - the Head of Crime Standards and Justice attended the meeting to provide a final update on the progress of recommendations from a 'limited' assurance internal audit.
- Business Continuity Review (June 2023) - following presentations to JIGRAC in March 2021 and 22, a closing report was provided to Members on the implementation of the recommendations from an external review.
- The use of Force Governance Boards to include how the Force risk register is used (June 2023) - the Business Planning and Improvement Lead provided a report to show new Force governance structure and the management of corporate risks.
- OPCC (Office of the Police and Crime Commissioner) Oversight of Wiltshire Police PEEL Progress (September 2023) – the OPCC Chief Executive provided an update on the PCC's Force oversight of progress against the HMICFRS PEEL inspection.
- The Chief Finance Officer's (CFO) Value for Money report (September 2023) – the CFO provided an overview of his value for money evaluation for the fiscal year 2024/25. The committee agreed to become an annual document for audit consideration.
- The Effective Use of the Corporate Force Risk Register in Governance Boards (December 2023) - the Chief Constable provided a report to show the improved governance structure, identification of risk, scrutiny of risk and effective escalation.
- Professional Standards Department (March 2024) – an annual presentation delivered on misconduct procedures, with the requested data received relating to national Gross Misconduct dismissals and financial vulnerability rates.

Members Briefing Session - Annual Self-Assessment and Workplan

11. A Members Briefing Sessions took place in person on the 1st of Feb 2023 and 23rd of Jan 2024. The newest member Karin Takel joined the briefing session.

12. At each meeting members reviewed their workplan from the previous year, considered their workplan for the next 12 months and conducted their self-assessment. A copy of the 2024/25 Workplan is at Annex A.

Standing orders and received briefings from the OPCC Chief Executive on the new Scheme of Governance and Head of Strategy, Performance and Oversight (SPO) on the departments work to date.

14. It was agreed committee members would be invited to one Executive Leadership meeting a year.

15. During the 2023 meeting the committee received briefings on,

- the Southwest Collaboration Agreements paper published last year
- PEEL progress report
- The Serious Violence Duty requirement
- The new SWAP performance dashboard

Key Findings, Developments, and Issues from October 22 – March 2024

Engagement with the Commissioner and the Chief Constable

16. The Commissioner and the Chief Constable both have regular slots on the Committee agenda which provides them with the opportunity to update Members on latest developments and operational matters. The Members welcome this and will appropriately question and challenge the Commissioner and Chief Constable.

PCC and Force Risk Registers

17. During this reporting period, the Force Business Planning and Improvement Lead and Chief Constable reported on the review risk policy and governance. The findings of that review were reported to the June 2023 and December 2023 Committee meeting. The Committee was supportive of the changes made and endorsed the innovative approach being taken.

18. The OPCC risk register and a preliminary draft of the new risk policy was presented to JIGRAC by the Chief Executive with the Head of Strategy, Performance and Oversight providing additional information on an exception basis.

19. The two risk registers form a key part of Committee meetings with Members providing scrutiny and challenge. This allows for informed and insightful discussions to take place and, where appropriate, further updates or more detailed reports can be requested at future meetings.

External Audit- Grant Thornton - Statement of Accounts

20. The Committee had an opportunity to receive and comment on the draft Statement of Accounts at its June 2023 meeting.

21. The Chief Finance Officer and Senior Accounting Technician provided a detailed briefing on the statement of accounts, immediately prior to the June Committee meeting and took questions from Members during the meeting.

22. As per last year, there have been some challenges in concluding the audit for the

the CFO, and other local government entities with the inability of the Accounting World to complete audits on time. The JIGRAC welcomes the review being conducted by PSSA with the aim of simplifying the External Audit process.

23. During the March 2024 meeting the definitive version of the Statement of Accounts 2021/2022 was signed off.
24. The new external auditors, Bishop Fleming joined the March 2024 meeting, with a report from partner Craig Sullivan. They outlined their intentions to commence work in late 2024 and highlighted challenges if Grant Thornton are unable to audit the 2022/23 statement of accounts.
25. Grant Thornton advised due to their work in the NHS they will again be unable to audit the 2022/23 statement of accounts by September 2024. The JIGRAC found this situation extremely disappointing given the NHS audit was a significant delaying factor last year and believed the PCC and CC should not be penalized twice. Grant Thornton was asked to do everything in their power to complete the audit before the September deadline.

Internal Audit- Southwest Audit Partnership (SWAP)

26. At the June 2023 meeting and in their Annual Opinion report, SWAP gave a 'reasonable annual opinion' to both the Commissioner and the Chief Constable. There were no significant issues identified by the internal audit that required inclusion in the Annual Governance Statement.
27. Six audits were conducted in the 2022-23 fiscal year, and four receiving 'reasonable' assurance and two 'Limited'.

Issues and Concerns

There are no major issues or concerns other than the potential of a "no audit opinion" for the 2022/23 Annual Accounts and the additional costs and complications this will bring downstream.

We welcome the progress that has been made on the process for constructing and reviewing strategic risks and will continue to watch closely as this is bedded down across the organisations.

We also recognize the huge amount of work undertaken throughout the Engage process and note the positive signs emerging throughout the organisations.

Recruitment of New Members

28. The OPCC website was updated in Q2/3 2023. Consequently, the OPCC saw a growth in JIGRAC applications. The committee now have one new Member and one reserve member. The recruitment of a qualified accountant is now a priority for 2024/25.

Chairperson Signature:

Keith Bellamy

Date: 08/02/2024



Annex A

Self-Assessment Related Work Plan for Year 2024/25

Background

In keeping with previous years' activity, the JIGRAC members held a Briefing and Training Session on Tuesday 23 January 2024. All members were able to attend, including Karin Takel our newest recruit (who will attend her first JIGRAC at the end of March).

The primary purpose of the session was to conduct the annual self-assessment as required by CIPFA guidelines and in accordance with the JIGRAC Terms of Reference but also to identify areas of activity where we might improve our contribution to the overall governance process, including streamlining the way we conduct business before, during and after the meetings.

During the afternoon, we had presentations (1) on the South West Collaboration Agreements paper published last year (2) a PEEL progress report (3) the Serious Violence Duty requirement and (4) the new SWAP performance dashboard. We are grateful for the time taken by Naji, Clive, Charlotte and Rob in presenting these papers etc. This gave us more time for discussion and debate than would have been possible "in-committee". JIGRAC members were content to note the position on Collaboration Agreements and Serious Violence Duty and look forward to exploring the SWAP dashboard at future meetings.

To help facilitate an in-depth discussion and to allow for a review of the results of the self-assessment, we:

1. Reviewed our Action Plan from 2023;
2. Conducted a table top review of the CIPFA Guidelines for Police Audit Committees, including input from officials who scored the JIGRAC performance against the same guidelines;
3. Discussed members reactions to attendance at ELG meetings, and finally
4. Reviewed how JIGRAC members conduct business between and during meetings.

The outcome of the discussions (including the various presentations) and the self-assessment process raised a number of topics for the 2024/25 Work Plan namely:

- a. to continue to explore training opportunities for JIGRAC members in consultation with SWAP and Bishop Fleming;
- b. to review the new SWAP performance and reporting dashboard and to work with officials to maximise the benefits to be derived from the new product;
- c. to repeat the request for "officials" to score JIGRAC performance against the CIPFA guidelines prior to the 2025 Briefing and Training Day;

- e. to introduce a post meeting dialogue process through which members can share insights/observations to ensure lessons are learned and evidence built up for future CIPFA related reviews;
- f. to consider, in light of further ELG attendance, whether the JIGRAC has sufficient information to form an opinion on the Board Structure etc.;
- g. to re-circulate the Terms of Reference and Standing Orders to all members.

This Work Plan will form part of the documentation set before the March 2024 JIGRAC and be reviewed at the next members' briefing day in early 2025.

Keith Bellamy
Chair JIGRAC



January 2024