

**POLICE AND CRIME COMMISSIONER FOR WILTSHIRE  
AND CHIEF CONSTABLE OF WILTSHIRE POLICE**

**Joint Independent Governance, Risk and Audit Committee**

**Meeting minutes: Thursday 07<sup>th</sup> of December 2023, 14:00 – 17:00**

**Devizes Police HQ, The Neville Room**

• **Present:**

<b>Name</b>	<b>Role</b>
Mr K Bellamy (KB)	Audit Chairperson
Mrs C Baynes (CB)	Audit Member
Mr A Blair (AB)	Audit Member
Mr J Colquhoun (JC)	Audit Member

• **In Attendance:**

<b>Name</b>	<b>Role</b>
Mr. C Barker (CFO)	Assistant Chief Officer/Chief Finance Officer
Mr. Naji Darwish (ND)	OPCC CEO
Mr. J Derryman (JD)	Head of Strategy, Performance & Oversight
Ms. C Wilson (CW)	Internal auditors: SWAP
Mr. J Murray (JM)	External auditors: Grant Thornton
Mr. M Tickner (MT)	OPCC Strategy Planning Officer
Ms. N Parris (NP)	OPCC Strategic Support Officer

**1. Apologies:**

<b>Name</b>	<b>Role</b>
Mr. Philip Wilkinson (PCC)	Police & Crime Commissioner
Ms. Catherine Roper (CC)	Chief Constable
Mr. Paul Mills (DCC)	Deputy Chief Constable
Mr. D Hill (DH)	Internal auditors: SWAP
Ms. T Kirkpatrick (TK)	Internal auditors: SWAP
Ms. L Coles (LC)	Supt. People, Standards and Support
Ms G Hawkins (GH)	External auditors: Grant Thornton
Ms. Gemma Blake (GB)	Business Planning & Improvement Lead

**2. Declarations of Interest:**

- There were no declarations of interest.

**3. Minutes of the Joint Independent Governance, Risk and Audit Committee meeting held September 2023.**

- *Approved and signed*

## **PART 1: Official - Items to be considered whilst the meeting is open to the public - Official**

### **6. Outstanding Actions**

Meeting Date: 08/12/2022, Action 3: Chair – The force asked SWAP DH to provide dialogue on how flexible the process change is. CW – We are happy to provide this at the Mar 24 meeting, with no issues identified because of the changes?

**Resolved:** Remove item: to be added as needed. JIGRAC committee to view the new dashboard 23<sup>rd</sup> of Jan 2024.

Meeting Date: 07/06/2023, Action 2: Complete.

Meeting date: 26/09/2023 Action 1: Complete

**7. Police and Crime Commissioner Update:** The OPCC CEO provided a verbal update with the following key points made:

- ND – Two key elements are under review presently
- The first, the support offered to the force in order they deliver improvements, with our governance driving this.
- Then the OPCC planning cycle – organisational and financial. The Pre Cept forms part of our financial planning process and the public survey central to the outcome.
- A soft launch of estates strategy has occurred.
- The OPCC immediate work continues to be scrutiny and challenge of the forces progress against Peel recommendations.
- The PCC is driving operational improvements which will see the force combat rural and retail crime with improved effectiveness, more work to do.
- The OPCC have identified force performance improvements in areas such as VAWG, burglary but we require these to be sustained.
- 2024 – transformational change to come and vital to gain assurance.
- ELT – our role will change – we have contributed a lot of support with good foundations in place.
- Going forward, we will receive transparent quality assurance from the force and expect they work through a 5-year business plan of change with an improving strategic direction in place.
- The OPCC continue to develop (maturity model) with last key member of our team (the head of HR) in place.
- Culture and values to be embed further to ensure consistency across the organisation.
- The OPCC website has had a refresh and governance work redesigned.
- The scheme of governance will receive it annual review early next year and improvements made. Any force structure changes will be dovetailed.

Audit member question – at the last meeting, the PCC advised it was the first time he believed the force are facing forwards. Is he still of the same view?

Resolved – ND: I think even more so I would say but it needs to be delivered.

Audit member question – There is dialectic between police foundations, CoP, changing crimes (cyber) by concentrating on HMICFRS Peel priorities are their gaps of concern?

**Resolved** – ND: its complex but strategic focus is simple, and we outline our priorities to engineer the complex work well. The aim a good moving longer term to outstanding police service. Specific priorities, we are seeing better risk-based priorities, and we have more assurance.

Audit member question – At the review meeting we spoke about the Chief Finance Officers role being re-examined and potentially split into two roles?

**Resolved** – ND: being considered. CFO does amazing work, and any change will need to be signed off. Presently we are looking at opportunities. We want an effective corporate service, that matches what we need to deliver.

8. **Chief Constable Update:** The CFO provided a verbal update with the following key points made:
- CB – PEEL inspection update: The CC and PCC are to attend the next PPOG Jan 2024 where they will check and test on going work. The CC will be able to show improvements made but is not expecting to leave engage
  - Op Samsung – the force made voluntary misconduct referral regarding DVDS (Clare's law) disclosure. It has been established there were failures, and a gold group has been set up, with the investigation on going. IOPC are to conduct an independent enquiry.
  - A review of the forces Claire's law process has occurred with improved procedures introduced. It remains the forces largest operational focus.
  - The Target Operating Model (TOM) 1 has seen new operational shift pattern introduced.
  - An independent enquiry into the death of Dawn Sturgess (Novi chock) has been requested by central government. This will mean all documentation (paper based) be compiled and written up. The present DCC is to complete this work and interim DCC cover operational work. The cost £1.5M and so a specific grant claim has been issued.
  - A chief of corporate services (IT, HR, L and D, finance) has been appointed again as an interim post to be checked and tested. Role equivalent of the deputy running corporate services.
  - Interim Head of People service is now out to market with an ACC to be replaced in spring of 2024.
  - Impetus is to improve corporate services alongside operational.
  - The CC has used a summit to develop a 3–5-year business plan for the force.
  - Officer uplift is on track to meet the March 2024 target.
  - During Oct-Nov the CC attended road shows with every member of staff to ensure all are clear of expectations.
  - Op Angelus (the A303 tunnel) – plans are in place and roll out will occur when work starts. Expected to last 7 – 8 years and cost £28M it is hoped the impact on BAU.
  - Op Anthesis (the Rwanda deportation flights) – plans are in place and roll out will occur when work starts.

Audit member question – Will senior leaders receive hand overs?

**Resolved** – ND: the organisation needs to make changes required, and at the pace expected. The interim posts allow for continuity. Long term permanent roles will be appointed with the organisation ready to work in a different way. Many forces are doing a similar thing with performance highs.

Audit member question – Has in depth consultancy occurred and the changes considered and structured?

ND – an engagement with best-in-class forms part of this. Also, staff shared this need.

Audit member question – to be clear does interim CFO mean internal?

**Resolved** – ND: yes, for the 6 months to year end.

Audit member question – Will there be a need for back fill?

**Resolved** – ND: dependant on who is successful.

Audit member question – Following my request, I receive a copy of the CC's letter to the PCC each fortnight. It is a fantastic update and that we are included.

**Resolved** – ND: part of transparent progress and copies will go to all JIGRAC members going forward.

9. **External Audit: Progress Report Nov 2023:** Further to the circulated report, Mr M Jackson (Grant Thornton) provided a verbal update.
- MJ – Page 2 of this report provides an overview of the 21/22 and 22/23 external audit work.
  - The 2021/22 audit requires the IAS 19 assurances from Wiltshire pension fund to complete. No further action on the 21/22 audit to take place until a letter from Deloitte (pensions) is received.
  - For the 22/23 audit Deloitte have consulted for a national solution. A deadline for audit completion has been sort, and if not some form of qualification to include 22/23.
  - All auditors will focus on 23/24, no confirmation it will happen or of back stop dates legislation would be required. 2022/23 will not be completed 31<sup>st</sup> March 2023
  - No legislation or steer from government as to what is to happen to date.

Audit member question – Your contract will end with Wiltshire Police does this impact?

**Resolved** – JM: our contact concluded last year 31/02/23, it covers audit year, and we would be responsible. The new auditor will start April 2023/24 onwards.

Audit member question – where do we sit regarding the completion of the 21/22 and 22/23 audits?

**Resolved** – MJ: Grant Thornton decided to not start 22/23 before 21/22 was done. This means there is a high likelihood Bishop Fleming (BF) will begin without certainty following a 22/23 audit. It is possible with a 22/23 not signed off BF will be unable to sign off a 24/25 audit.

- The 150% increase in fees will allow for an uplift in auditors. I would want to see more people working for us because of the wage rise. BF should provide more people and more questions answered.
- CB - BF want to start immediately

Audit member question – Can you advise on the resource to receive the additional money?

**Resolved** – MJ: Not immediately. Experienced qualified staff are leaving the profession and those without qualifications do not stay in audit. The result qualified staff can choose the places they want to work. From 1<sup>st</sup> April when new fees are paid training and recruitment will increase.

- Audit member question – if opening balances are not signed off BF cannot be sure of the closing balance to commence work? Will someone have to sign off the 22/23 audit to enable the 23/24?

**Resolved** – CB: Potentially closing balances will not have been signed off preventing progress.

The 21/22 audit is signed off except for the pension fund. The 22/23 will not be explored by 31/03/2024 and there are dangers in the statement of accounts not being audited.

**10. External Audit: Interim Joint Annual Audit Report 2021-22 & 2022-23** – Further to the circulated report, Mr M Jackson (Grant Thornton) provided a verbal update.

- JM – This is the interim and cannot be filed until files on 22/23 are complete.
- The executive summary sets out the findings.
- Significant weaknesses were identified around risk management, HMICFRS governance.

ND – The findings are based on the HMICFRS PEEL inspection. Why did the external audit never raise concerns before the inspection?

**Resolved** – JM: 21/22 and 22/23 – external auditor look backwards and HMICFRS are a key source of evidence

ND – internal or external audits did not identify any issues?

**Resolved** – JM: Our audits should not be looking back from this period – as discussed. New auditors should consider current fiscal year.

- JM - The other weakness found, improvement in recommendations.

Audit member question – Why have key HMICFRS findings not been highlighted previously. Will the OPCC target anything specifically as a result?

**Resolved** – ND: With the additional staff and new processes, now funded we will need to see greater coverage and areas addressed.

Audit member question – Are the force confident in the controls, JIGRAC would have liked relevant context in the external audit report.

Audit member question – Of the previous recommendations two of the three are being carried forward. Are they being taken seriously and addressed?

**Resolved - ND:** the work is being done. The forces business planning summit 2023/24, was more inclusive. The force is not used to being strategic but improving. CFO: This year we have identified where we can find the savings needed. Work for corporate service to support and each year the plans will get better.

ND – I want savings plan for 1-5 years and people in the org know what they are delivering and investing in. MTFS is part of this. CFO – a new approach will be used. Not to balance budget but improve service to public, investigation, road safety, where do we invest to improve the service but save in other areas. 95% of savings will be delivered, but the new approach will mean a balanced budget will be harder to achieve.

Audit member question – Is the service is becoming more corporate?

**Resolved** – CB: not strong previously now being invested in. ND – anyone that runs a service must be proactive within the budget. Does not happen in policing. Which can make it unorganised.

Our leaders must make sure progressive planning is part of the culture and they are aware of the demand instead of firefighting because they were unable to change and were missing strategy.

I want to know the efficiency and productivity program to include projects involved. Included people strategy needs to be linked in.

Audit member question – The management of accounts makes them pertinent to the business/force, less so layperson. Are the forces accounts sufficiently comprehensive?

**Resolved** – CB: the vision is in 6 months' time that the system will provide a management report with the information required and interconnected. This way the CC can hold staff to account.

Audit Chair – Deloitte to sign of pension document. JM – To date I have had no response to my emails.

**11. Internal Audit Quarterly Update Report:** A report by the South-West Audit Partnership (SWAP) was circulated prior to the meeting. Ms C Wilson provided a verbal update with the following key points.

- CW – A reasonable opinion has been used based on work to date.
- Since our last update one significant risk has been identified; Testing found a lack of systems management regarding overtime claims.
- 6 actions have been agreed with implementation early next year

Audit member question – Were the issues fraud related?

**Resolved** – CFO – No, oversight was insufficient but further checks made. RMU are making the necessary improvements. The issue is improving a £1.5 million overspend on overtime which is not acceptable. The Head of Finance is cooperating with inspectors.

Audit chair – Committee and SWAP are happy with progress.

**12. Counter fraud report:** Further to the circulated report, the CFO provided a verbal update.

- Introduced to the JIGRAC the new TOR; under CIPFA guidelines.
- The force uses a whistle blowing approach - National fraud initiative used.

Audit member question – with 19 issues raised how can you verify this is correct without internal controls? Is there another body looking in on this?

**Resolved** – CFO: the internal body (PSD) are independent, and they report to DCC and CC. ND – there is OPCC oversight of PSD and police complaints and an element of trust.

Audit member question – There is a potential for complacency without consequence to public. How will you maintain diligence?

**Resolved** – CFO: Senior management determine the focus, which presently is vetting with the focus sharper and comprehensive.

Audit member question – Supt Cox has not hidden issues. But were there any themes we could have covered?

**Resolved** – CB **ACTION** - Supt Coles to respond March 24 with specifics.

**13. Effective use of the CRR in force governance board:** The circulated report, the Business Planning & Improvement Lead provided a report covered under item 4 above).

**14. Force Ethical policy and values:** Further to the circulated report, the CFO provided a verbal update.

- CFO – There are four current force values and policing principles.
- The Codes of Ethics are based on the Nolan principles.
- The College of Policing have postponed the launch of new Ethical policing principals which include two complementary products – a code of ethical and code of practise for ethical policing.
- The CC delivered the Wilts Police values during her road shows.

- 600 people voted on them, and staff/officers agreed alignment appose to separation from the college of policing was ideal.
- Once launched in Jan 24 a toolkit and campaign will roll out the changes.
- VAWG (Violence Against Women & Girls) in place and listening circles feeding in learnings.

Audit member question – The NHS (National Health Service) have a freedom to speak up champion? Have Wiltshire Police got a similar role?

**Resolved** – CFO: no, but the idea is a good one.

ND – values will need to be delivered throughout organisation and link to force delivery. Then translated into performance and negative behaviours etc. All linked to the organisation's health.

CFO – With 2.5K people working together, lower-level leadership must be implementing this.

**ACTION** – June 24 update requested. Bring what is the culture journey look like and how far have progress been made. – CC advised 12/12/2023.

**15. Outstanding Audit Recommendations** were circulated prior to the meeting. The following key points were noted,

- The CFO – met with head of recruitment and went through all related items, determining when they will be delivered.
- If not delivered, they will be introduced to JIGRAC.

Audit member question – The accounts payable outstanding actions. You have 15 duplicate invoices of low value. How do you prevent fraud in this arena?

**Resolved** – CFO: I have challenged this, and different typology was the cause. A review to take place next year.

Audit member question – not having an audit to fill gap. Could SWAP do something?

**ACTION** – CFO to look at accounts payable audit.

#### **Date of Future Meetings**

- Tuesday the 26th of March 2024 at 14:00 – 17:00
- Tuesday the 25<sup>th</sup> of June 2024 at 14:00 – 17:00 (note the statement of accounts will be reviewed with the force accountant 13:00 – 14:00)
- Thursday the 12<sup>th</sup> of September 2024 at 14:00 -17:00
- Thursday the 17<sup>th</sup> of December 2024 at 14:00 -17:00

The Chair thanked everyone for their contribution to the meeting.

The meeting commenced at 2.00pm and concluded at 4.30pm

**JIGRAC Chair Keith Bellamy**



26/3/24