

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

Joint Independent Governance, Risk and Audit Committee
Meeting minutes: Tuesday 25th of June 2024, 14:00 – 17:00
Devizes Police HQ, The Neville Room

• **Present:**

Name	Role
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:**

Name	Role
Mr. Philip Wilkinson (PCC)	Police & Crime Commissioner
Mr. J Derryman (JD)	Chief of Corporate Staff (CCS)
Mr. A Street (AS)	Assistant Chief Officer/Chief Finance Officer (CFO)
Mr. N Darwish (ND)	OPCC CEO
Mr. C Williams (CW-PO)	OPCC Head of Strategy, Performance and Oversight
Mr. D Hill (DH)	Internal auditors: SWAP
Ms. C Wilson (CW)	Internal auditors: SWAP
Mr William Atkins (WA)	Capital and Statutory Accountant
Ms. N Parris (NP)	OPCC Strategic Support Officer
Ms K Eddie (KE)	OPCC Strategic Support Officer
Ms. J Webb (JW)	PCC Executive Assistant

1. Apologies:

Name	Role
CC Catherine Roper (CC)	Chief Constable
Mr. C Sullivan (CS)	External auditors: Bishop Fleming
Ms. T Kirkpatrick (TK)	Internal auditors: SWAP
Ms G Hawkins (GH)	External auditors: Grant Thornton
Ms Karin Takel (KT)	Audit Member

2. Declarations of Interest:

- There were no declarations of interest.

3. Minutes of the Joint Independent Governance, Risk and Audit Committee meeting held March 2024.

- *Approved and signed*

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

6. Item 6: Outstanding Actions –

- 26/03/2024 no 2 – CCS (JD) to review the force CRR and ensure risk controls are sufficient.
JD – Force risks are constantly under review and scrutinised throughout 4 strategic boards every month and we have one dedicated meeting every month on risks.
ND – significant step change and far better than previously

Chair – Firm grip, confident to close action.

- 26/03/2024 no 2 – SWAP to provide a 6-month update on their delivery plan during the December 2023 meeting.

Chair – close action, Mr D Hill to the update under item 14 below.

7. Item 7: Police and Crime Commissioner Update - The PCC provided a verbal update with the following key points made:

- Positive briefing at the last PPOG, followed by removal from special measures. Both the PCC & CC agree there is still room for improvement with the aim of achieving an “outstanding” rating from HMICFRS in time.
- Significant cultural challenges, but the force senior leadership group have improved, and the performance dashboards reflect a positive change, except for shoplifting.
- The CCS is evaluating his portfolio to ensure necessary improvements are made.
- The CC is comfortable that the CCS has a grip with strategic changes been made, in estates and finance.
- They now have a forward-looking strategic planning policy team working dynamically.
- Following my re-election, consultation is taking place to develop the next Police & Crime Plan.
- I really want to know what the concerns are, and that will allow us to better nuance and be more precise in how we then target them. Especially for rural and retail crime.
- The force now has all the operational foundations systems policies in place. We now need to translate those into better operational delivery, which will allow us to meet more precise in the definition of the outputs and the outcomes that that we are going to achieve.
- Overall, a positive picture, but we will not be complacent.
- PCCs nationally have an issue in NPAS. Currently manageable but tied into S22 collaboration. PCCs currently building consensus around the user requirement rather than just buying new helicopters as the NPAS would like us to do i.e. the NPAS are telling us what we should pay for, rather than asking what we need.

Audit member question: What has been the impact on morale of some of the changes that have been implemented at quite senior level?

PCC – Senior level hugely relieved because historically they did not have the leadership in post to address the real issues. This is filtering down with new vehicles and courses being held.

JD – Simplification and delivery. There was a view that solutions or ideas were not welcomed, and they have witnessed over last 6 months the CC leading sessions to improve

this perception. Doing things that will result in a better place to work. No room for complacency but proactive and effective problem solving is now part of the organisation 24/7.

PCC – We have also been able to bring some significant improvement by providing the tools and the training needed.

Audit member question: Is there anything particularly stopping us from getting good next week despite all the energy?

PCC – I am confident that we know what is going on. There is a joined-up chain of command rather than disconnected. Some individuals are challenged but we are now listening. Expectation is for them to find their own solutions, but we will now help. There are some outstanding individuals and positivity is radiating from them.

Audit member question: Are we seeing young officers showing a bit more confidence and assurance of quality of work?

PCC – I attended the most recent pass out parade of latest intake. Clearly people who have life experience are applying. The training establishment has been revamped with a renewed hierarchy of management and we have the processes in place to continue to improve.

JIGRAC Chair – Before moving on to the CCS update, we have seen the latest letter from the CC to the PCC and note the positive tone; the positive outcomes and the clear focus on the priorities that lay ahead.

8. Item 8: Chief of Corporate Services Update – The CCS provided a verbal update with the following key points made:

- Wiltshire Police are out of Engage which is positive, but internally, the language we use is of becoming an outstanding force.
- Of the HMICFRS's 10 questions, 9 & 10 are requirements for Corporate Services.
- I have been invited to visit other forces to discuss with them the corporate services model. The non-operational policing components of the organization gives me the opportunity and accountability to draw together certain things that have not been achieved in the past.
- There is a new OPCC/Force meeting model in place to strengthen our strategic delivery.
- The CS transformation program is looking at structure and purpose for all the non-operational policing functions across the force. We started with our improvement and change function and we have been through the entire leadership.
- We are now externally recruiting for a new Head of Delivery Support, and I will be ensuring that we have a high calibre individual to ensure programs are delivered on time and on budget.
- The force Strategic plan was published on the website a few months ago together with CC plan on a page.
- We are tracking this very carefully through a performance dashboard to make sure all strategic plans are delivered.
- One example the redaction tool which has in two months already saved about 800 hours' worth of processing time. We have 107 users that are using it and able to get files to court quickly, victims getting updates quicker. Confidence in policing is meaningful.
- We are trying to create a culture where we can always get better, and we need to create a working environment where every officer / member of staff is continuously analysing their own performance and looking to see how they can improve individually, collectively, and that is the culture.

PCC – we are trying to create a culture where we can always get better. Need to create a working environment and member of staff is continuously analysing their own performance and collectively.

- JD – we want to attract from our local communities' different skills and talent.

Audit member question: Do Urban environments offer a lesson to shires?

PCC – Wiltshire will look beyond its boundaries for best practise. Look at Op Scorpion and how it addresses county lines. Performance over the 5 forces involved is now improved. Op Ragwort is a rural crime collaboration with TVP, and Hampshire police held at an operational level.

ND – There is a lot of strength within the SW region, clear vision to attract and keep the best people. The aspiration should not be different.

Audit member question: The CC was previously asked what success looks like – what will outstanding look like?

PCC – The PEEL report is designed to do this, but who is to judge the legitimacy only positive results from public in trust & confidence will do this.

9. Item 9: Annual Statement of Accounts 2023/24 - The Chief Financial Officer and Capital and Statutory Accountant to receive questions on the Statement of accounts 2023/24.

JIGRAC Chair – The annual Statement of Accounts pre-meeting occurred 13:00 – 14:00 25/06/2024, with JIGRAC members and the force CFO, Accountancy manager and Capital and Statutory Accountant present. JIGRAC scrutinised the statement with the following key points made.

- There was nothing in accounts of concern, my congratulations to the CFO and Capital and Statutory Accountant on their first set of accounts.
- The likelihood of there being no audited accounts for 22/23 is a complicating factor which is out with the CFO's control. The downside is that the 23/24 accounts will be qualified, and this situation will lead to added costs and further qualifications until clean accounts can be secured hopefully by 26/27.
- As always, there are areas that have a big impact on the numbers and pensions is one of them. So, the underlying performance of this year in the expenditure and income statement that is one of a small deficit.
- But under the surface, though small and okay this year, is the utilization of general reserves. The Capital development Reserve states £6 million has come out of out of that reserve taking it down to £0.
- The loss in a traditional sense between income and expenditure. This means the cost of policing is higher than the income and this is being balanced off through reserves.
- Borrowing to fund capital development projects will be on the increase in the next two years.
- The certainly for this financial year, there are no real issues. But there is this £6-7 million difference between expenses and income that has been funded.
- On a more detailed level, you' have a gap in the valuation of Melksham HQ and the custody suite, where you spent close to £4 million to refurbish it and make it functional which has not been reflected in the revaluation and so there was a £3 million right off for the valuation.
- The pension asset ceiling prevents you from writing to much off in the books.

- I noted that the contracted-out service costs within the PCC office have come down over there the last year.
- Control of all those costs and there is a £2,000,000 reduction available, which was noted.
- We were quite happy with the set of accounts, just like to note the hard work that has gone into producing them against a backdrop of no accounts in 22/23.

JIGRAC Chair – Accounts noted by the committee.

10. Item 10: External Auditor Grant Thornton Annual Report – In the absence of any representation from Grant Thornton, the CFO provided a verbal update with the following key points made.

- Public sector audit appointment (PSSA) guidance set to put in place a backstop of September for outstanding account was due to go before parliament in June/ July 24. The general election has delayed this.
- So, a backstop of September will not be put in place for outstanding audits, and across the country there are a total of 642 outstanding audits of which there are 33 PCC audits.
- We are now waiting for the National Audit Office to put a set of guidance before the new Minister for a decision.
- We will wait for the national guidance and then go with that guidance, with regard to and either completing or not completing 2223 and then audits going forward.
- So, the new advice will be following the same direction as before to try and simplify what is audited noting that previous audits have been delayed because of issues to do with police pensions and valuation of pensions. Which are things completely out of the control of the PCC or the finance department.

Audit member question: Have Grant Thornton changed their mind about conducting the audit?

AS - The key thing is the Grant Thornton do not have enough UK based auditors to look at historic audits for clients with whom they are no longer engaged.

11. Item 11: Internal Auditor, Annual Opinion: A report by the Southwest Audit Partnership was provided. CW made the following key points.

- A reasonable assurance opinion has been offered and our report provides a full explanation for the basis of this opinion. The opinion is a balanced reflection rather than a snapshot in time information to support the assessment is taken from our work throughout the year.
- We have reported one limited assurance opinion throughout the year and that is for the overtime authorisation system audit which identified a risk that we also considered to be a high corporate risk for the force.
- Six actions were agreed as part of that review.
- We are currently in the process of undertaking an additional review to provide the assurance that those six actions have been implemented as well as to evaluate other overtime control improvements that have been introduced

- The initial force responses have shown four of the actions have already been implemented and we will be able to provide a full update at the next meeting of this committee in relation to the remainder of those findings.
- Page 48 shows a summary of work for the year.

JIGRAC Chair – We are pleased to note the reasonable assessment.

12. Item 12: Internal Auditor, Quarterly report: A report by the Southwest Audit Partnership was provided. CW made the following key points.

- The training needs assessment review has now been finalised and the two remaining audits from the 23/24 plan are progressing well. We hope to bring the update to the September meeting.
- Both quarter one audits from the 24/25 year are also in progress

AUDIT Chair – Committee happy to note report.

13. Item 13: Audit Charter 2024/25 – A report by the Southwest Audit Partnership

JIGRAC Chair – The audit Charter would normally have been taken with the plan for the coming year. Due to changes in the IIA that has not been possible and will be circulated out of committee for clearance and nothing about you.

Audit member question: The Audit Charter 24/25, has been delayed because of changes. We just wonder when we might see the outcome of that, please.

DH - The new standards are due 1st of January 2025. But we have also got the public sector internal audit standards. Looks like they could be delayed till the 1st of April 2025.

My advice is that we should drive forward with the global internal audit standards, and we can 99% guarantee conforming to the public sector internal audit standards. Note, there also a new audit mandate.

The two documents come together so delay is prudent if, the committee happy with that?

JIGRAC Chair – Members agreed, we will defer any documentation until such time as we get clarity around those two issues.

14. Item 14: Internal Audit, Progress against Plan – A verbal report by the Southwest Audit Partnership to include the CEO DH and an update on the new agile auditing approach and CFO's opinion. The following key points were made.

- DH - we produced a paper on the 1st of April 2023 to explain the changes we felt would be a benefit going forward.
- The previous annual plan was quite a static annual plan. So, we were very keen to move to six month rolling plan with what we call a backlog of potential areas of consideration. That has been in place since the first week of 2023.
- The new plan has enabled lots of flexibility with prompt delivery even where quite late notice.

- We have meetings with the deputy CC and OPCC CEO to discuss the plan at a high level on a regular basis. To be reinvigorated.
- We have moved away from the 5-day audit as restrictive.
- We agreed that we move away from the use of audit recommendations and the reason for that, and we have moved away from that for some time now is because it was another bottleneck within the process.
- So, we agree that we move through the agile process to agreed management actions and that has without doubt allowed us to report results far more quickly than we did previously.
- We have a suite of dashboards now, which the whole premise of the new system was rather than the porting to audit committees every quarter it is now live and available at any given time.
- We have arranged JIGRAC committee training this Thursday, which is bringing together committee members from across our police partners, to network and compare ideas.
- It is being used across swap as of last month across our partnerships, 70% of audits we are using agile for the police audits, 96% we are using agile, which I think demonstrates a great relationship with our police partners.
- And the moment across all its 51% and within the police team, it is 70%. So 70% of our audits, we are using data and that gives you a much wider assurance than just taking a small sample and drawing, extrapolating results, and coming to these big conclusions.
- AS: I am fully supportive of David comments, focus on output rather than input.
- Personally, I much the team were giving a good complete report rather than stopping after 5 days. It gives assurance in an area without having conversations about another day etc.
- The live update of audit status is much better rather than waiting until the end of a quarter.
- Very good step forward providing more support to the organisation rather than a quarterly assurance.
- Very supportive of this way of working. Great benefit to both the PCC and CC.

Audit member question: Who has control of the agenda in this agile way of working?

DH: Full sight of the planned work is owned by the client rather than the reports coming in. Each JIGRAC committee you can see exactly what is planned, so I think is a much more transparent process than what you have ever had before.

Audit member question: How do you estimate how the resource will be required?

DH - The measure was always auditing days. Now, we must look much more at how we spend that audit budget. So, for example, we have invested in AI (Artificial Intelligence) and in other technology. We have invested a data analytics team. So, what you get as a partner is not just about Day outputs, its more about what we can put into the whole package to give you a much better Resource.

I am actively encouraging local authorities, police authorities, public sector to be much more hands on with the Audit Committee budget to understand where that is being spent.

It is too early in the new process, the judge that we should do it September next year when there has been 18 months old outlook. **ACTION.**

15. Item 15: Deferred item – JIGRAC Annual Statement to include outcomes following 2024 annual training day: A report by the JIGRAC committee chair.

- The annual report is summary of the work covered in the last year.
- Noted the problems with accounts and downstream costs.
- Welcome the new approach positive step forward.
- Written before coming out of PEEL.
- Report will go on file and includes the outcome of the training day.
- Training to be repeated next year along with attendance at ELG.

16. Item 16: Risk Management arrangement, Insurance Program: A report by the Chief Finance Officer.

JIGRAC Chair – Agreed defer to the next meeting.

17. Item 17: OPCC Making protected disclosures (Whistleblowing Policy): Issued to members prior to the meeting.

Audit member question: Good to see points about principals, higher standards etc. Such an important thing to see around the culture. Very fit for purpose policy, do you occasionally have to take things very seriously.

ND – continued development as an organisation, to be compliant, with a big focus around policies and procedures. Whistleblowing is now incorporated within induction and staff engagement. Part of line management forum etc, H&S and DSE now part of ongoing development.

18. Item 18: Outstanding Audit Recommendations: A report by the Chief Finance Officer with the following key points made.

- The online SWAP report highlights areas for continued focus.
- Meetings with each of the owners to ensure progress being made.
- Quite a lot has happened to make this happen and can assure committee to focus on these actions.

Audit member question: Is there any external inspection on the impact of leadership development?

JD – HMICFRS review this.

PCC – Also the role of the PCC to hold the CC and leadership of Wiltshire Police to account for the delivery. If confidence were in doubt the APCC would be brought in to do a second, this assessment.

ND – The College of Policing's role is to develop this and ensure a strength in police leadership in all sectors. Do our skills meet our aspirations.

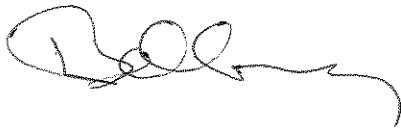
Date of Future Meetings

- Thursday the 12th of September 2024 at 14:00 -17:00
- Thursday the 10th of December 2024 at 15:00 -17:30
- Tuesday the 11th of March 2025 14:00 – 17:00.
- Thursday the 26th of June 2025, 14:00 – 17:00 (13:00 -14:00 Statement of Accounts)

The Chair thanked everyone for their contribution to the meeting.

The meeting commenced at 14:00 and concluded at 16:00

JIGRAC Chair Keith Bellamy



12/9