

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

Minutes of the JOINT INDEPENDENT AUDIT COMMITTEE held on Friday 4 June 2021 at 10.00am via Microsoft Teams

Present: Mr K Bellamy (Chairman), Mr A Blair, Mr J Colquhoun, Mr D Line, Ms K Amey

In Attendance: Kier Pritchard (Chief Constable), Mr C Barker (Chief Finance Officer), Mr N Darwish (OPCC Deputy Chief Executive), Ms G Hawkins (Grant Thornton), Mr D Hill (South West Audit Partnership), Mr E Nichols (South West Audit Partnership), Mrs J Manfield (minutes)

PART I: Items to be considered whilst the meeting is open to the public

1.	Apologies: Mr K Kilgallen (OPCC Chief Executive) Laura Wicks (SWAP) Ms A Walling (Grant Thornton)
2.	Declarations Of Interest: There were no declarations of interest.
3.	Minutes of the Joint Independent Audit Committee Meeting held on 25 March 2021
	<i>Resolved: To approve the minutes of the meeting held on the 25 March 2021 as an accurate record and for the Chairman to sign the minutes.</i> <i>All happy for Chair to sign off.</i>
4.	Outstanding Actions: Attached.
	<u>Meeting date: 17 July 2020</u> Minute 12b (External Audit Planned fee 2019-20): Ongoing. <u>Meeting date: 14 December 2020</u> Minute 10 (JIAC Terms of Reference and Standing Orders): In progress. <u>Meeting date: 25 March 2021</u> Minute 8a (Learning and Development Internal Audit Report): DH will circulate the appendix for the L&D Audit to all today, he apologised for the delay. Minute 9 (Internal Audit: proposed 2021-22 Annual Plan): DH will circulate the amended Internal Audit Charter to all today. <i>Resolved: To note the updates provided with regards to the outstanding actions and for these to be updated accordingly.</i>
5.	Update from Deputy Chief Executive - A verbal update was provided by the Deputy Chief Executive, including PCC Decision re Delegated Authority and the following key issues noted: <ul style="list-style-type: none"> • Not in Purdah but in period of high sensitivity. • Legal gap will be 36 days around the PCC vacancy becoming vacant and the election on the 19th August.

- Assurance to Committee, it would have been more difficult if this had occurred in the Autumn due to budget setting. As we are in Spring the budget had already been approved.
- Key impacts - appropriate authority role the PCC has over the Chief Constable, this risk is low but there is a gap in legislation which the Home Office are looking at. End of year accounts sign off is impacted with an administrative gap which will be worked through.
- Chair asked for any issues to be brought back to this Committee as and when they arise.
- Temporary increase given in the scheme of delegation for CFO and OPCC Chief Exec, the limits have been increased temporarily.
- In line with the Police and Crime Plan the issues in Appendix A that are more than the amount, specific delegation has been requested on these issues from the previous PCC.
- Environmental Strategy was due to be published with the new PCC but we are now planning to develop this internally and wait until the election has taken place in August.
- CFO clarified that he could not spend £250,000 without agreement from the OPCC Chief Exec and vice versa. Each has to approve the other.
- Disposal work - we are trying to keep things moving in the interim so when the new PCC is appointed, they can make a decision quite quickly.
- The Chief Constable added the absence of a PCC and a Deputy PCC is an undesirable situation for the Force to be in. This has been added to all Risk Registers. Concerns have been raised as the Chief Constable feels he is left exposed as the PCC gives public assurance on the back of an emergency but the Force does not have this at present. The Chief Constable believes that the best arrangements have been put in place but he has asked for his concerns to be escalated to the Police and Crime Panel. The Chief Constable feels it is low risk but acknowledges no PCC or Acting PCC is a risk. The Chair supported the appointment of an Acting PCC if the Police and Crime Panel think this is necessary based on the risks outlined above.
- Deputy Chief Exec said services continue to be delivered. Yesterday award received from the Home Office for Safer Streets through the Community Partnership.
- David Line asked what would happen if the PCC for whatever reason was incapacitated for a month. Have we considered what our plan would be, especially towards precept time, how would the Force continue in its work? Naji Darwish said it would be the same process as adopted now. The Chair asked if the Police and Crime Panel's Term of Reference and membership list could be copied to all JIAC members.

ACTION 040621/1: The Deputy Chief Exec will circulate the Terms of Reference and list of Police and Crime Panel Members to all.

Resolved: *To note the update provided by the Deputy Chief Executive.*

6.

Chief Constable Update - The Chief Constable provided a verbal update and the following key issues noted:

- Covid – strong workforce health as a result of Covid-Secure, working from home and agile arrangements.
- 1,556 staff members have now been vaccinated, 66% of the workforce aged 40 and above.

- Continue with engagement, encouragement, explanation within the community. Fixed penalty notices have reduced drastically over the last 4-6 weeks.
- Crime and incident levels have started to return to pre-Covid levels of demand. Rapidly moving towards the road map on the 21 June, at this point we will see the continued pressures of the summer policing plan.
- Restart programme starting to prepare Force for return.
- Wilts Police recorded the lowest crimes per head over the past 12 months which is good news.
- Overall reductions in robbery, burglary and theft from person all down.
- Increases in hate crime, public order, stalking and harassment and domestic abuse.
- Gender Pay Gap Report has been received, now seeing that 66% of all Police Staff colleagues in Wiltshire are female and 34% of Police Officers are female. Total 1,140 females and 1,101 male staff in the workforce.
- Connect Group has been introduced which is a support network to support, promote and empower women in policing.
- Force Plans on a page have been prepared for the next year and will be published in June this year.
- HMICFRS Peel inspections being prepared for in the early part of 2022.
- All good workforce planning ongoing.
- Summer Solstice planned for 21st June, any large gathering before midnight will be gathering unlawfully and any after midnight will be lawful if changes are made by the Government on the 21st June. This will be challenging.
- Mutual Aid being offered over the summer, example D&C for G7.
- Pushed forward with Operation Vigilant with plain clothed officers supporting the night-time economy, perpetrator focussed working alongside the licensed committees to ensure we can keep our streets safe for the more vulnerable.
- Continued to plan for Op Fairline and Fortis for Salisbury inquest. Inquest date has not been set but we are required to give full disclosure which means all notes taken will need to be put into an electronic format.
- Safer Streets bid is good news for Swindon. We have seen an increase in gang related crime in Swindon. Intention to work towards a violence reduction unit with partners.

Questions from Members:

- Alex Blair raised rural crime, the Chief Constable responded that this is something invested in through the PCC's precept, we have a dedicated Unit consisting of a Sergeant plus three. Two more resources will be taken on within the next two years. This is embedded within the Community Policing Team. We have been proactive working with partners in multi-agencies. Rural crime is quite low. Social media is great but can raise concern where there is none, example dog theft which has not occurred in Wiltshire.
- James Colquhoun asked about OCG's and how much is being dealt with in the Force. The Chief Constable said there is an Anti-corruption Unit based within the Professional Standards Unit who are very proactive. Wiltshire is one of the safest counties in the country, it is very affluent but with a strong road and rail network we are susceptible to people travelling into Wiltshire to commit crime. There are 19 organised crime groups operating within the County at this moment which forms part of a regional crime threat which enable us to determine where to task forces to deal.

ACTION 040621/2: Professional Standards Department to give a 10 minute presentation on their role to the December Audit Committee. CFO to arrange.

Resolved: To note the update provided by the Chief Constable.

7. **Staff Survey Findings** - A presentation by the Chief Constable focussing on the high level findings of the recent staff survey was provided and the following key issues noted:

- Response rate and engagement down by 5% to 55% engagement.
- This report will be shared with key stakeholders during June.
- Action planning from Department leads will be required.
- Ensure we continue to publish the progress we are making.
- Next survey scheduled for November 2021.
- Positive indicators and steps.
- Kathryn Amey thanked the Chief Constable for his presentation, she raised the low response rate which deals with half the workforce. What happened this time and what will change next time to ensure a better response rate to give a better picture overall. The Chief Constable responded, saying a lot of targeted comms were sent out when the survey was released.
- The Chief Constable uses these slides within his Chiefs Forums and staff are made aware of the importance in taking part in this survey.
- Kathryn asked if staff are asked why they did not respond? The Chief Constable said we have had some insight but it is not quite as targeted as it could be.
- Naji Darwish felt triangulation of staff engagement needs to occur. Next time we will engage via Teams and Departments and there is a lot of work to do to improve this.
- Kathryn also raised, in the work to do, a strong theme around performance management. The Chief Constable said it is a theme and already being dealt with. We now need our Supervisors to set the tone and hold performance to account.
- Kathryn was surprised the work life balance was below the bench mark. The Chief Constable said a lot of work around wellbeing and wellness has been undertaken. Some staff have a feeling of disconnect being away from the work place and a decrease in mental health during the winter lockdown.
- David Line asked the Chief Constable about preparations for the next survey in November 2021, is this a survey or is it the Force reporting back on staff feedback. The Chief Constable said it was planned as a pulse survey, light touch. The Pulse Survey post summer will be reviewed and a decision taken about it taking place or not after a busy summer.

Resolved: To note the update provided by the Chief Constable.

8. **PCC Risk Register** - The Deputy Chief Executive presented the Risk Register.

- An overhaul of the Risk Register has taken place between The OPCC Deputy Chief Exec and the CFO.
- Key around the elected PCC and whether they could take up office. Likelihood here is 5 but the overall score feels about right.
- Key risks are still notable.
- Police and Crime review by the Home Office, criminal justice to put more responsibility on the opportunities for transformation and improving performance.

Questions/Observations from Members:

- David Line thanked Naji for his report. He flagged up, at the last meeting we said direction of travel would be a good addition. Naji will add direction of travel to the next report.
- David Line pointed out that owners or risk are at a senior level, how embedded are the risks within the organisation. Naji said this is our Corporate Risk Register, there is more work to be done within the OPCC. There is a cross over with the Force Risk Register. This goes to the OPCC ELT meeting for discussion. More work to be done around commissioning.
- The CFO added, some of the boards he Chairs have a risk log which is updated and discussed at every meeting, for example IT and Estates Board. He feels risks are really well embedded in the organisation and considered all the time.
- David Line raised topical 4.5, health and wellbeing, asking for feedback about the issue of staff suffering with mental health and wellbeing. Do they discuss with Line Managers and how well trained are those Line Managers? Naji said we have a lot of services that staff can self-refer to. The impact on some of the roles within our organisation are apparent with other staff suffering through home circumstances. Teams are encouraged to look after themselves and each other with regards to their mental health.

Resolved: *To note the update provided by the Deputy Chief Executive.*

9.

Internal Audit: One Page Reporting - The South West Audit Partnership Chief Executive, David Hill, attended the meeting to present on this item. Members were given the opportunity to ask questions about the process and give their views. The following key issues noted:

- Is the client getting sufficient information and do they receive adequate assurance. Clive Barker responded, he was a bit sceptical at the start of the one page reporting, he had read through the outcomes of recent audits and he is comfortable with what has been reported but he does not yet feel as assured as before. However, the CFO is beginning to see the benefits and may become more comfortable with this approach as it evolves.
- David Hill is more than happy to take those present through the Audit process, to see before and after to give confidence that nothing has changed. Clive does not feel he needs this at the moment.
- The underlying work undertaken is stored and can be provided as a report on request.
- Alex is an advocate of less is more. Kathryn and James echoed this comment.

Resolved: *To note the update provided by the SWAP Chief Executive.*

10.

Internal Audit: Update Report - A report by the South West Audit Partnership was presented and the following key issues noted:

- Performance figures on page one remain correct.
- Outstanding from 2021 awaiting some information.
- 2021-22 some delays in getting started.
- Clive has taken sufficient assurance from last year's audits.
- The Regional work is continuing well.
- Ed Nichols said he had recently re-formatted our Terms of Engagement.

Resolved: *To note the content of the report.*

11. **Outstanding Audit Recommendations** – presented by the CFO.
- The CFO is concerned about making progress with stores, there is another audit coming in here. He has spoken to IT regarding barcoding, unfortunately this is not a priority for IT at the moment and would not be able to occur for a good 18 months. The feeling was this will get worse before it gets better and not able to be improved for a couple of years. The Deputy Chief Exec added, in terms of governance, he needs to understand this issue more. We need to be assured there is a detailed plan on how we improve this. Naji will speak with Clive.
 - David Line agreed with what was being said and that we must ensure it does not get lost. He noted the Superintendent is due to come and give us an update, David asked for this to be at the December meeting. Clive agreed with this request and will organise and tie in with the internal Audit to give a whole picture.
 - The Chief Constable agreed with the above. There is no doubt improving the Criminal Justice System investment from policing will significantly increase.
 - David Line raised Learning and Development, he wondered if progress has been made in establishing an additional training facility. Clive said “not yet”, we are looking at other options, a warehouse has been considered but realistically this would take 6 months to get the warehouse fit for purpose and likely to be looking at a two year contract. We are and looking at options with the DCC leading on a Gold group.
 - Alex Blair asked about the recent AGM for the Sports Club. The Chief Constable said we had received the bids for all of the sports sections and they have been approved. The Chief Constable can forward the bids and expenditure if members would find this useful. The Committee did not feel the detail was necessary. The Chief said there were no issues and no decisions were delayed. Clive said this will show as complete next time.

Resolved: *To note the content of the report.*

12. **Accounts Sign Off Briefing** - The Chief Finance Officer presented this report and the following key issues noted:
- External Auditors, Grant Thornton, were unable to commence the Audit when they normally would. It was not occurring until September/October 2021 with no specific date, which raised some flags for Clive. Are we playing to the statutory instrument? Clive’s understanding is that you publish your accounts when you have received the audit opinion. Clive is not happy with not having the audit until September/October, his staff will be dealing with an audit when it would have normally been completed, the public will not have a published set of accounts. Clive understands some of the issues faced by the auditors. A final set of accounts will not be ready for the next Audit Committee meeting in September. Clive would like to have an earlier audit.
 - The Chair said Clive has included him on the correspondence with Grant Thornton and he has been doing his own research and found that a mutual deadline should have been agreed.
 - Grace Hawkins responded, bringing forward the timetable from Item 17 below. There is no requirement to publish the accounts prior to the 30th September. We have designed a more realistic timetable and plan to commence Audit mid-September and conclude by the end of October. The reasoning is due to the increased requirements we have to do. This is a sector wide issue, the NAO has done multiple reports on this and the Redmond Review has concluded. Sector pressures have been impacted by Covid and remote working.

- Grace acknowledged this was not an ideal situation but felt this was the best way to ensure they were committed in their focus.
- Clive added, last year and previous years we have had issues, he felt we are setting up to fail. He and his team have pride in completing a set of accounts on time. We will not meet the deadlines and will have to move around JIAC meeting dates.
- Grace confirmed to the Chair that the dates given will not change. The impact of last year has impacted on the deadline.
- The Chair said if the detail given by Grace had been communicated in writing a lot of angst would have been saved for himself and Clive.

Resolved: *To note the content of the report.*

13.

External Audit: Joint External Audit Plan - A report by Grant Thornton (GT) was presented and the following key issues noted:

- Audit risks outlined on pages 6-8 of the report were highlighted. These are consistent with priors apart from Covid.
- There is a revision to ISA 540, Auditors are required to understand and assess an entity's internal controls over accounting estimates. Initial enquiries have been sent to Clive, so the process has already started.
- Page 14 – On 1 April 2020 the National Audit Office introduced a new Code of Practice which comes into effect from audit year 2020/21. The Code introduced a revised approach to the audit of Value for Money (VFM).
- Alex said when GT have looked at the accounts in the past there have been very few amendments, although one of the amendments has always been pension. How much assurance can be placed here and how much are delays impacting on the Audit process. Grace said management should challenge assumptions on the data going to the actuaries.
- The CFO said the pensions valuations are “of little value, they go up and down year on year”. He cannot afford to spend time on this. As we are an ongoing concern it has no impact.
- In the absence of a specified start date from GT, the CFO said there is no guarantee that staff will not be on leave when GT Audit. Grace said GT is now suggesting the w/c 13 September to start.
- Pensions adjustments in previous years have been around McCloud and it is hoped this year may be different. Clive added the McCloud situation is getting worse.
- Alex raised financial sustainability around the MTFs. Clive said this comes out in September and is worked on until the final one is issued in December. This plan continues this year, the questions around settlement this year and salaries will remain.
- The Chair said a presentation will be given by Clive at the July JIAC to give us a better understanding.
- David Line suggested that we share Clive's frustrations.
- Clive raised not having a PCC, the first set of draft accounts would normally have CFO, CEO and PCC signature on them. If there is going to be an interim PCC it is likely to be the CEO, there may be a gap without a PCC so signatories will be different this year.
- The Chair said as a Committee we share Clive's frustrations and asked Clive to bring any emerging issues July meeting.

Resolved: *To note the update provided.*

14.	<p>External Audit Progress Report - A report by the external auditors Grant Thornton was presented with no questions raised.</p>
15.	<p>Update on Insurance Arrangements - A report by the Chief Finance Officer was presented and the following key issues noted:</p> <ul style="list-style-type: none"> • A big increase in a couple of areas, one being motor Fleet which shows a significant increase of 8% which is high based on the small amount of motoring in the past year. There are only two or three insurers for Bluelight in the country so the choice is limited. • Clive has compared Wilts figures to other Regional Forces via the SW Regional Directors of Finance Board. Some work before agreement of premiums is going to be undertaken. Clive has set up a meeting in October with Wilts insurance expert and his Head of Fleet. Clive is expecting the 20.9% to decrease drastically next year. Regional work enables comparison. • Clive feels there is a lot of information that needs to be challenged with the insurers and brokers. • The brokers will be extended for the next period. • Alex Blair asked about drone insurance and why this is so expensive. Clive said this is new and there is quite a lot of risk. There are not a lot of insurers offering insurance. He felt as time goes on this figure will come down. • The Chief Constable said the National Air Fleet (NPAS) are in the process of writing a drone strategy which is currently going through governance. • The Chair asked if there was any capacity to change the policy mid-year. Clive responded "no". <p>Resolved: <i>To note the update provided.</i></p>
16.	<p>Report on Finance relating to Covid19 - The Chief Finance Officer provided an update and the following key issues noted:</p> <ul style="list-style-type: none"> • This is probably the last time this needs to be presented. • All Forces are showing an underspend which is a real issue as we have incurred costs but will only be reimbursed at the end. • All agreed this can be dropped off future agendas unless the situation changes. <p>Resolved: <i>To note the update provided.</i></p>
17.	<p>ICT Progress Report - The Chief Finance Officer provided an update and the following key issues noted:</p> <ul style="list-style-type: none"> • Forty staff now employed in IT with three vacancies. • No down time following the transition from the Council to the Police. • The infrastructure may not be the most optimum, a balance is being reviewed to provide the best service. • Clive suggested this could be reviewed early next year and dropped off the Agenda in the meantime. All agreed with this suggestion. • James Colquhoun asked if this Committee should express its gratitude to IT for this transition. The Chair noted this. <p>Resolved: <i>To note the update provided.</i></p>
18.	<p>Dates of Future Meetings</p> <ul style="list-style-type: none"> • Wednesday 21 July 2021 at 10am <i>(to consider draft Statement of Accounts prior to publication by 31 July)</i>

	<ul style="list-style-type: none"> • Thursday 23 September 2021 at 2pm – <i>Clive felt this may not be required when the Accounts are published at the July meeting. Review Agenda first and see if meeting required. (to receive final Statement of Accounts prior to signing by 30 September)</i> • Thursday 16 December 2021 at 2pm – <i>this meeting may move forward, dependent on the Grant Thornton Audit outcome to receive.</i>
19.	<p>Exclusion of Public <i>In accordance with Standing Order 6 of the Committee's Standing Orders to exclude the public from the meeting for the business specified in Item 19 below because it is likely that if a member of the public were present there would be disclosure to them of exempt information as defined in paragraph 7 (information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime) of Appendix 2 of the Committee's Standing Orders.</i></p>
20.	<p>Force Risk Register – presented by CFO</p> <ul style="list-style-type: none"> • High risks are probably scored too high. • Moderation requirement to ensure the risks are reasonable and comparable still proves to be a challenge. The Superintendents see the risk in their world but this is different. Risks 1 and 3 do not seem to be as big. The Chief agreed with this. • Closure of Melksham Custody for refurbishment is a challenge. This takes a long time to prepare and once Custody is down it will be closed for 7-8 months so we would not want to do this over December. We need a PCC to agree the Estates Strategy so this will need to be put on hold but it pushes the timetable back to a go-live in the summer of 2022 so closure in December 2022 which is not acceptable. Therefore this work will not occur until 2023. We will look at big risks that need to be resolved in the meantime. • The Chair asked about narrow focus from some risk leads rather than a broad focus. Clive said it has always been of concern for him, he has challenged the scores with individuals. • David Line asked if there was any possibility of producing a risk table similar to the PCC's table one, a pictorial table showing the direction of the risk. Clive said this is possible, it is just about getting it done and circulated with this paper. Clive will ask for this to be done. <p>ACTION 040621/3: CFO to request a pictorial risk table, similar to the PCC's table one, showing the direction of risk to be produced and circulated to members together with the Corporate Risk Register Update Report.</p> <ul style="list-style-type: none"> • David Line raised deployment levels to which the Chief Constable responded, the risk appetite of our Strategic Leaders is key, there is a different application that means the score is out of kilter. CPT deployment - new recruits go through 23 weeks of training and a period of tutorship before being placed in CPT, this progress is tracked, and we plan for at least three leavers during this period. Every new resource that arrives is deployed into a CPT. Some of these are now being taken out and placed into the firearms unit for example. The numbers of staff for deployment will peak well over the 75% for a couple of weeks. The next double intake will be in October with 40 new officers, hence the peak. • David Line also raised Melksham Custody, saying the impact on closure will be huge, he asked is this work based on the contractor working 5 days a week or a contract of 24/7 working. The Chief Constable said the work is not just custody it is about the Melksham estate around windows and air conditioning, custody is part of this. There are some operational risks in Custody, the work

being planned would address the CCTV systems and things like anti-dyslexia paint for example. The risks and impact will be mitigated, we will look to use prisoner transport taking prisoners up to Swindon, all options will be considered.

- The CFO added a tender will be put out and this will specify certain things. We will see the issue around integrated Custody. The number of experts required to deliver on this will be limited. There is likely to be a price risk included but the contractor could also add a figure for this increased risk.

Resolved: *To note the update provided.*

The meeting commenced at 10.00am
and concluded at 12.55pm



Keith Bellamy
JiAC Chairman