

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

**Minutes of the JOINT INDEPENDENT AUDIT COMMITTEE  
held on Wednesday 21 July 2021 at 10.00am via Microsoft Teams**

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

**In Attendance:** Kier Pritchard (Chief Constable), Mr C Barker (Chief Finance Officer), Mr N Darwish (OPCC Acting Chief Executive), Ms G Hawkins (Grant Thornton), Mr D Hill (South West Audit Partnership), Miss S Kyte (minutes)

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

1. **Apologies:** Kieran Kilgallen (Acting Police and Crime Commissioner), Laura Wicks (SWAP), Ed Nicholls (SWAP), Alex Walling (Grant Thornton)
2. **Declarations of Interest** There were no declarations of interest.
3. **Minutes of the Joint Independent Audit Committee meeting held on 4 June 2021**  
*Resolved:* To approve the minutes of the meeting held on 4 June 2021 as an accurate record and for the Chairman to sign the minutes.
4. **Update from Deputy Chief Executive:** A verbal update was provided by the Deputy Chief Executive surrounding the election of a Police and Crime Commissioner. Elections would be taking place on Thursday 19 August 2021 with the new PCC taking office from Thursday 26 August. As from 12 July 2021, Kieran Kilgallen had been appointed as Acting Police and Crime Commissioner with Naji Darwish as Acting Chief Executive.  
*Resolved:* To note the update provided by the Acting Chief Executive.
5. **Chief Constable Update** The Chief Constable provided a verbal update and the following key issues noted:
  - *Covid19:* The Force would continue to work within covid restrictions and ask staff to wear appropriate PPE and masks. A total of 77% of police officers had now been vaccinated and current abstraction rate was between 4-5% (this is for covid and non-covid related sickness).
  - *Summer Solstice:* The usual celebration had been cancelled this year due to ongoing covid restrictions and streamed online. Large numbers still attended both Avebury and Stonehenge but only one arrest was made.
  - *Mutual Aid:* A number of Wiltshire officers had been deployed for the G7 event in Wiltshire and the Force was now preparing to deploy officers for the United Nations Climate Change Conference taking place in Scotland later this year.
  - *Plans on a Page:* The Force Plans on a Page had been issued for 2021-22 and copies of these would be circulated to Members.

- *HMICFRS*: Local inspections had been put on hold during the pandemic but *HMICFRS* was now looking at restarting the PEEL inspection programme. It was anticipated they would be on site for the physical inspection in January 2022 with results expected shortly afterwards.

Questions from Members:

- David Line asked whether there were any areas of police performance that were higher or lower than national trends. The Chief Constable responded he would like to focus more on reduction of violence and the protection of the vulnerable, particularly on intimidation and violence towards women and girls. The resolution outcome for rape in Wiltshire was low and the Force were working with Courts and other providers to put a joint action plan in place to address this.

**Resolved:** a) *Copies of the Force Plans on a Page to be circulated to Members.*  
 b) *To note the update provided by the Chief Constable.*

**6. Draft Annual Governance Statements for the Police and Crime Commissioner and the Chief Constable**

The CFO took Members through the draft Annual Governance Statements, which uses the seven principles of good governance, highlighting the main changes from previous versions:

- The Commissioner's engagement with the public on the precept increase had resulted in 73% of respondents agreeing that an increase of at least £1 per month was appropriate
- Independent Advisory Groups (IAGs) had continued to meet during covid restrictions through online platforms – in some cases attendance had been better than when physical meetings were held
- The environmental impact of the OPCC and Force was being considered in greater depth than previously, with a strategy being written for consideration by the new Commissioner. A reserve of £150k had been set aside to help with investments to reduce carbon footprint.
- Whilst the *HMICFRS* report 'Policing in the Pandemic' was about the police response nationally to the pandemic, the report commented on a number of good practices which had been carried out by the Force
- Overall the Annual Governance Statement concludes an opinion of 'substantial assurance' with no governance issues

Comments / Observations from Members

Page 14 – second paragraph, rather than use the phrase 'rich conversations' to say 'informed conversations'

Page 14 – suggest that the final paragraph makes reference to the new Performance Strategy building on its predecessor.

Page 17 – suggest that at end of the third paragraph under the heading 'implementing good practices in transparency, reporting and audit to deliver effective accountability', add in that the JIAC produces an annual statement.

**Resolved:** *To note the draft Annual Governance Statements for the Police and Crime Commissioner and the Chief Constable.*

## 7. Draft Statement of Accounts for 2020-21

Before inviting the CFO to introduce the draft Statement of Accounts, the Chairman informed all present that JIAC members (in keeping with previous years) had spent an hour or so prior to the meeting proper being briefed on the detail in the accounts and raising questions as necessary). The CFO reported that the draft Statement of Accounts had been published and were available on the Commissioner's and the Force website. He reported that there were two issues which significantly affected the accounts this year and these were:

- Increase in Pensions Liability

This had increased by £300m whereas last year it had decreased by £100m. The CFO has no control over these fluctuations which are as a result of assumptions made by actuaries. The accounts have to show the impact of assumption and scenario planning. The increase this year is due to a change in rate when forecasting pensions. Whilst the liabilities of the Group have reduced it has no effect on how Wiltshire will be policed in 2021-22.

- Significant Underspend of £3.2m

The underspend was largely as a result of the impact of covid but has enabled additional funding to be moved to earmarked reserves.

### Comments / Observations from Members

Page 3 – in response to a Members' question, the Chief Constable stated there had been no downturn in Force performance as a result of HMICFRS suspending PEEL inspections during the crisis. The Force had been carrying out benchmarking and self-assessments during this period to identify how it was progressing, where the evidence could be found, and how it can improve.

Page 7 – the Committee had asked for the pie chart to include a column showing the percentage breakdown for the previous year to be included for comparison.

Page 56 – James Colquhoun asked where police stations had been identified for sale what was being done to identify loss of visibility and 'localism' and what mitigation was the Force putting in place. The Acting Chief Executive referenced the previous Commissioner's Estates Strategy which had been informed by operational advice from the Chief Constable. He spoke about the issues which were worked through locally with local communities to ensure the best result was achieved for all.

Page 66 – the Committee noted the new earmarked reserves which had been established.

Page 75 – the Committee noted a difference between staff numbers shown in the table and those referenced in the narrative and requested this be looked at.

- Resolved:**
- a) The Committee asked for the staff numbers shown in a table on page 75 and those referenced in the narrative be looked at as there appeared to be a difference in them.*
  - b) The Committee noted the accounts subject to the comments and observations they had made being taken into consideration by the CFO and wished to warmly acknowledge all the hard work which the CFO and his team had deployed in reaching this point in a highly challenging environment.*

## 8. Audit Requirements of Management

Following the last JIAC meeting, the Chairman asked the CFO for his observations on the current working relationships with Grant Thornton and the proposed timeline for

auditing the statement of accounts. The CFO responded there were issues around timing and he and the Force disliked having to wait so long for the audit to take place. He could see no reason why the same timetable that was adopted last year could not be used this year. As the client, it does not seem reasonable that we are unable to influence the timing of the audit. A late audit suggests issues to the public. The proposed timetable for this year was to start the audit in September with it concluding the following month. The audited accounts and opinions are now to be presented to the JIAC meeting scheduled for 26 November 2021 and it was key that this meeting was met. The delay in the auditing of accounts is impacting on the Senior Accounting Technician and his team as they are now working on the implementation of a new finance system. Conversations were taking place as to what the proposal should be for audits going forward and whether police forces should continue to be part of the PSAA. This will be discussed further at a national PACCTS meeting at the beginning of August. The Chairman offered to assist in these deliberations if the CFO felt it was appropriate. The CFO made it clear that neither he nor the Force had an issue working with Grace and that this was an issue nationwide.

With regard to the report that had been circulated, the CFO and Grant Thornton stated this was a document which had been produced many times before but had never previously been submitted to JIAC.

#### Comments / Observations from Members

Alex Blair asked the CFO to comment on the highlighted risk surrounding treasury management. The CFO stated that although this was recognised as a risk it was not currently an area of concern.

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

### **9. Internal Audit: Annual Report and Opinion 2020-21**

David Hill presented the report and informed Members that SWAP were able to offer a 'reasonable' annual opinion and that there were currently no significant issues SWAP were aware of which would require inclusion within the Annual Governance Statement.

#### Comments / Observations from Members

Page 7 – Members queried if audits were being focussed on areas of high risk then why were there no 'Priority 1' recommendations and whether a 'reasonable' annual opinion was a typical conclusion. The CFO confirmed that he uses the internal audit programme to check and test areas that were of concern to the Commissioner and the Force. David Hill confirmed that other OPCC and Forces were in a similar position where there were no or very few 'Priority 1' recommendations.

**Resolved:** *To note the 'reasonable' annual opinion offered by SWAP.*

### **10. Financial Planning – Building the Medium Term Financial Strategy (MTFS)**

The CFO delivered a presentation on the MTFS covering what it is, the key areas of focus which are taken into consideration (both good and bad) in order to give the 'executive' a flavour of what the future might look like. There are five main strands to the MTFS and the CFO spoke about these in detail and how the issues which are considered and the assumptions made, can impact upon future decisions or what the Commissioner and the Chief Constable may want to deliver in the future. The MTFS is a four year plan with approximately 60% of the focus being on the first year of the plan. The Acting Chief Executive added that the joint planning cycle the Commissioner has with the Chief Constable plays a key part in delivering the MTFS and vice-versa.

### Comments / Observations from Members

David Line asked whether a four year MTFs was a usual period of time. The CFO responded he had reviewed this a couple of years ago and found that many OPCCs/Forces were producing a four year plan. At that time, the Wiltshire MTFs was for three years and so it was amended to four.

The CFO advised that a number of documents helped to inform the MTFs including the FMS and the PCC and Force risk registers. In response to a query of whether a summary of operational plans was produced to feed into this, the CFO stated he would expect any operational issues to be flagged within the FMS or risk registers and be picked up through these channels. The Commissioner produces an Annual Report and this too would feed any issues into the process of building the MTFs.

The financial settlement in 2020 was a one year settlement but hoping for a multi-year settlement this year which would aid future financial planning. The CFO reported that with regard to the formula funding review, he had heard a national post would be advertised for someone to lead on this.

Alex Blair asked how much disruption may be caused or is expected with the incoming Commissioner. The Acting Chief Executive stated that the OPCC and the Chief Constable were in a good place to present information and details on how things are currently run and work. The Commissioner would want to review all this information and ensure they can deliver the manifesto on which they were elected. All candidate manifestos were being reviewed with the office primed to make any adjustments requested by the new Commissioner.

**Resolved:** a) *To forward a copy of the current MTFs to Members.*  
b) *To note the presentation delivered by the CFO.*


### **11. Date of Future Meetings**

Thursday 23 September 2021 at 2pm

Friday 26 November at 10am (*amended from Thursday 16 December 2021*)

(*to receive final Statement of Accounts*)

The meeting commenced at 10.05am  
and concluded at 11.50am



**Keith Bellamy**  
**JIAC Chairman**

## GLOSSARY

CFO	Chief Finance Officer
FMS	Force Management Statement
HMICFRS	Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services
IAG	Independent Advisory Group
JIAC	Joint Independent Audit Committee
MTFS	Medium Term Financial Strategy
OPCC	Office of Police and Crime Commissioner
PACCTS	Police and Crime Commissioner Treasurers Society
PCC	Police and Crime Commissioner
PEEL	Police Effectiveness, Efficiency and Legitimacy
PPE	Public Protection Equipment
PSAA	Public Sector Audit Appointments
SWAP	South West Audit Partnership