

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

**Minutes of the JOINT INDEPENDENT AUDIT COMMITTEE
held on Thursday 25 March 2021 at 2.00pm via Microsoft Teams**

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

In Attendance: Mr A Macpherson (Police and Crime Commissioner), Kier Pritchard (Chief Constable), Mr C Barker (Chief Finance Officer), Mr N Darwish (OPCC Deputy Chief Executive), Ms G Hawkins (Grant Thornton), Ms A Walling (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** Kathryn Amey, Laura Wicks

2. **Declarations of Interest** There were no declarations of interest.

3. **Minutes of the Joint Independent Audit Committee meeting held on 18 December 2020**

Resolved: *To approve the minutes of the meeting held on 18 December 2020 as an accurate record and for the Chairman to sign the minutes.*

4. **Outstanding Actions**

Meeting Date: 11 June 2019

Minute 9b (JIAC Workplan and Self-Assessment): This was now considered closed as Members would have an opportunity to meet and discuss areas of concern with David Hill, SWAP Chief Executive, at the June 2021 meeting.

Meeting Date: 17 July 2020

Minute 12b (External Audit Planned Fee 2019-20): Action to be reviewed again at June meeting.

Meeting Date: 29 September 2020

Minute 13a (Internal Audit: Update Report): To be discussed at agenda item 8 – action to be closed.

Meeting Date: 14 December 2020

Minute 12 (Internal Audit: Update Report): To be discussed at agenda item 8 – action to be closed.

Resolved: *To note the updates provided with regards to the outstanding actions and for these to be updated accordingly.*

5. **Police and Crime Commissioner Update** A verbal update was provided by the Police and Crime Commissioner and the following key issues noted:

- *CoPaCC Open and Transparent Quality Mark 2021:* Awarded to the OPCC for clarify of information on the OPCC website

- *Victim Support Services:* Wiltshire had been allocated an additional £200k by the Ministry of Justice for 2021-22
- *Safer Streets Fund:* Three bids had been submitted with Swindon Borough Council to this fund
- *Legacy Report:* Highlights and lowlights covering the Commissioner's two terms of office has been produced

Resolved: *To note the update provided by the Police and Crime Commissioner.*

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

- He was disappointed that police officers were not considered key worker status for vaccination purposes although recognised the reasons provided
- An offer had been made by the local CCG to vaccinate police officers where they had received an excess number of vaccines
- An overview of summer policing operations was provided - £477,804 granted to Wiltshire to cover some costs already incurred and to cover those with policing operations as covid restrictions are lifted
- *Uplift:* Single and double intakes of 40 new recruits were planned through to the Autumn 2022 and plans were in place as to where additional officers could be utilised
- *HMICFS:* A new grading had been announced of 'fair'. The Force had been considered 'good' in recent inspections and the aim was to maintain that.

Questions from Members:

- Members asked how staff morale was and what was the likely impact on leave. The Chief Constable stated that it was difficult to say but that a staff survey was currently being undertaken which would assist with this. A number of staff forums had been held in the first couple of months of this year. Just under 2,000 staff attended these events and people were talking about tiredness and fatigue.
- With regard to positive covid tests, around 150 members of staff had tested positive. Planning assumption for worse case was based on a third of the workforce being absent at any one time.

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

7. PCC Risk Register

The Deputy Chief Executive presented the risk register which had been fully reviewed on 1 February 2021 and considered at the Commissioner's Monitoring Board meeting held on 24 February 2021. The risk register would be overhauled in advance of the new Commissioning taking up office.

Questions / Observations from Members:

- The table on page 2 of the report was a useful addition and Members requested direction of travel also be included
- *Risk T3 (Delayed implementation of new communication system as a result of national change over from Airwave Tetra to new 4G based ESN):* Members asked what the assurance role that Wiltshire was associated with would look like. Wiltshire would be looking at the Steria system to ensure it works with its command and control system.

- *Risk T14 (Impact of Covid19 on health and wellbeing of OPCC and Force workforce means P&C Plan is not delivered):* The Deputy Chief Executive reported that the Plan had been updated last year in the midst of the pandemic to reflect the Commissioner's extended term of office and that the update recognised that projects may be delayed due to the impact of covid.

Resolved: *To note the update provided by the CFO.*

8. Internal Audit: Update Report

David Hill presented the report and stated he was confident that all work would be completed by end of March 2021.

Resolved: *To note the update provided by Internal Audit.*

a) Learning and Development Internal Audit Report

This report had been produced in the style of 'one page reporting'. The Chairman reminded Members that some time would be given at the June meeting to allow for discussion about this with SWAP. In the meantime, the Chairman wished to clarify whether an appendix (as referenced in the report) would follow. David Hill stated he would confirm whether this was the case. He provided reassurance to the Committee that all management recommendations would be 'SMART' going forwarded.

Resolved: a) *David Hill to confirm whether an appendix for the Learning and Development audit was to be circulated.*

b) *To note the update provided and await further discussion at the June meeting.*

b) Engage Business Continuity Review

The Force Major Incident Planning Manager, Bob Young, attended the meeting to deliver a presentation on the findings of an external review of business continuity. The recommendations of the review were presented to the Force in November 2020 and it was agreed in February of this year that a project team would be established to oversee the implementation of these recommendations. Work would begin on this in April 2021.

The Chairman requested that the timeline for implementation be shared with the Committee following the first project meeting and that a further update be presented to the Committee in September 2021. The Chief Finance Officer informed Members that the review of this was also subject to an internal audit and would hopefully provide additional assurance.

Resolved: a) *That a progress update on implementation of recommendations and the work of the Project Team would be provided to the September JIAC meeting.*

b) *To note the presentation delivered.*

9. Internal Audit: Proposed 2021-22 Annual Plan

The Chief Finance Officer introduced the proposed plan and gave his reasonings for the proposed areas selected for auditing. David Hill stated that a 'backlog' of audits had been created based on their risk assessment and audits receiving a limited assurance in the last three years. The Chief Finance Officer stated he thought this was a useful list to have but that he felt the correct areas for auditing had been including in the proposed plan.

With regard to the Internal Audit Charter, Members requested that under 'planning and reporting' it stated that SWAP would attend, report and contribute to all JIAC meetings. This was to replace the current wording which was to '...report at least two times a year....'.

The Committee noted that one of the highest risks on the PCC risk register related to OPCC and Force staff their wellbeing and impact of covid and questioned whether an audit in relation to this should be included in the plan. The Chief Finance Officer stated this had been considered but the question was how would you audit this particular issue. It was noted that an audit was currently being done on 'change fatigue' and one planned for 'HR Resourcing', it is possible that these reports may identify something.

- Resolved:**
- a) *That SWAP would amend the Internal Audit Charter to state '...that SWAP would attend, report and contribute to all JIAC meetings'.*
 - b) *To note the content of the proposed audit plan 2021-22.*

10. Outstanding Audit Recommendations

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

11. External Audit Progress Report

The Chairman requested that the Committee's thanks be recorded to Iain Murray and all his hard work and welcomed Alex Walling to the meeting. The Committee looked forward to working with her.

Alex highlighted key points from the report which included:

- *Value for Money:* There had been some changes in relation to this as a result of a change in approach by the National Audit Office to value for money. This would be likely to attract a fee which would be discussed with the Chief Finance Officer once more was known. In future the auditors would not be issuing an opinion on the accounts but a commentary.
- *Revised Auditing Standard: Auditing Accounting Estimates and Related Disclosures:* The auditors would be likely to be more challenging on this in future and asking how these figures were obtained.

The Chairman stated this would be the second year of a delayed timetable for completing the statement of accounts. Wiltshire was one of the earliest to complete this process last year and would like this to continue.

Good practice in producing the annual accounts includes publishing a summary of accounts. The Chief Finance Officer stated this had been done a while ago but the amount of time put into this and the benefit received was disproportionate to the amount of work required to produce them. The Deputy Chief Executive recognised there was a gap in how the OPCC communicated financial information and this would be looked at with the Comms team and the best way this could be made available to the public.

- Resolved:**
- a) *To thank Iain Murray for his hard work and contribution to the work of the Committee.*
 - b) *To note the content of the report and the verbal update provided.*

12. Specialist Ops Performance

Supt Conway Duncan attended the meeting to deliver a presentation on how things had progressed since these services had returned to

Force from a tri-force agreement. Three main risks remained relating to staff levels and reliance on overtime. The recommendations had been worked on with particular engagement with Avon and Somerset and Gloucestershire to capture and exchange learning from post implementation reviews.

- Resolved:** a) *To request an update on progress of implementation of recommendations in twelve months time.*
- b) *To note the presentation provided.*

- 13. Report on Finance relating to Covid19** The CFO informed the Committee that funding had been received from the Government for PPE costs and there was no significant impact on finances.

Resolved: *To note the update provided.*

- 14. ICT Progress Report** The Chief Finance Officer provided a verbal update and the following was noted:

- 143 applications had to be managed in the transfer of services from Wiltshire Council to the Force and as at 25 March 2021, there were six services left to be moved across
- A one month contingency had been purchased from Wiltshire Council as a backstop and to provide some flexibility
- The team had done a fantastic job in moving services back to the Force

The Chairman stated he was pleased and reassured by the update provided. There were three roles which were currently providing some difficulty in recruiting to. This was not an issue in the short term as contractors were currently in post but it was recognised this was not a long term solution. This would be looked at in April / May.

Resolved: *To note the update provided.*

- 15. Date of Future Meetings**

Friday 4 June 2021 at 10am

Wednesday 21 July 2021 at 10am – *Members agreed that this meeting would have an accounting / finance focus*

(to consider draft Statement of Accounts prior to publication by 31 July)

Thursday 23 September 2021 at 2pm

(to receive final Statement of Accounts prior to signing by 30 September)

Thursday 16 December 2021 at 2pm

PART II: Items during whose consideration it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed

- 16. Exclusion of Public**

Resolved: *In accordance with Standing Order 6 of the Committee's Standing Orders to exclude the public from the meeting for the business specified in Items 17 and 18 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.*

17. Force Risk Register

Resolved: To note the update provided.

18. Outstanding Audit Recommendations

The Chief Finance Officer circulated a report relating specifically to the Stores Integration into Stores Management audit. New processes are to be introduced and this has now been included on the Force ELT agenda with actions being minuted. This business area was also included in the proposed audit plan for 2021-22. It was agreed that an update would be presented to the Committee in December.

Resolved: a) For the Committee to receive an update on 'Stores Integration into Stores Management' audit in December.

b) To note the update provided.

On behalf of the Committee, the Chairman thanked the Commissioner for his support over the last nine years and wished him well for his retirement. In return, the Commissioner thanked the Committee and its Members, both past and present, for the support they have shown to him and the Chief Finance Officer.

The meeting commenced at 2.00pm
and concluded at 5.00pm

4 June 2021



Keith Bellamy
JAC Chairman

GLOSSARY

ACC	Assistant Chief Constable
CFO	Chief Finance Officer
CSR	Comprehensive Spending Review
ELT	Executive Leadership Team
ESN	Emergency Services Network
HMICFRS	Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services
ICT	Information Communication Technology
JAC	Joint Independent Audit Committee
MTFS	Medium Term Financial Strategy
OPCC	Office of Police and Crime Commissioner
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