

**POLICE AND CRIME COMMISSIONER FOR WILTSHIRE AND
CHIEF CONSTABLE OF WILTSHIRE POLICE
JOINT INDEPENDENT AUDIT COMMITTEE**

CHAIRMAN'S ANNUAL STATEMENT 2020-21 (July 2020 to September 2021)

1. The Joint Independent Audit Committee (JIAC) was established by the Police and Crime Commissioner (PCC) and the Chief Constable in 2012, implementing a recommendation in the Home Office's Financial Management Code of Practice for Police Forces.
2. The JIAC is totally independent of both the PCC and the Chief Constable and its role is to provide independent assurance to the PCC and Chief Constable on the adequacy of the governance and control processes within their organisations.
3. Each year the JIAC produces an annual statement. The last statement was issued in September 2020, covering the work of the meetings held during the period June 2019 to June 2020. This statement covers the period July 2020 to September 2021.
4. The purpose of the annual statement is to summarise the work undertaken by the Committee and to identify any significant concerns or issues.

Membership and Meetings

5. Committee Membership since July 2020 has been as follows:

Mr Keith Bellamy (Chairman)
Ms Kathryn Amey
Mr Alex Blair
Mr James Colquhoun – appointed October 2020
Mr David Line
Mr Rohan McMillan – stepped down December 2020

6. Seven meetings were held in this period – all of which took place online due to Covid19. The meetings took place in July, September and December 2020 and March, June, July, September 2021.
7. Attendance at the three meetings covered by this annual statement was as follows:
Keith Bellamy 100%, Kathryn Amey 86%, Alex Blair 100%, David Line 71%,
Rohan McMillan 100%, and James Colquhoun 100%.
8. The Committee re-elected Keith Bellamy as JIAC Chairman at its meeting in December 2020.
9. The JIAC appreciate the attendance and contribution of both the Commissioner and the Chief Constable at its meetings. Feedback from audit committees elsewhere in the country indicates that the committee effectiveness is enhanced if both individuals play an active part in the work of the JIAC.

10. The JIAC performs its work through meetings which are open to members of the public. Agendas, reports and minutes are published on the PCC's website (www.wiltshire-pcc.gov.uk).
11. Due to Covid19, no workshops or events had been held by either the external or internal auditors. The internal auditors, SWAP (South West Audit Partnership) have indicated they would be looking to hold some risk seminars going forward and Wiltshire has expressed an interest in attending.

Presentations Received

12. In addition to the standing items presented at Committee, Members also received presentations on the following subject matters:
 - QlikSense (a Force performance management tool) (September 2020) – an overview as to what QlikSense was, what it could do, and why it was used by the Force
 - Business Continuity Review (March 2021 and September 2021) – overview of outcome of external review, with a follow up presentation on progress of implementation of recommendations from the review
 - Specialist Ops Performance (March 2021) – reporting on how things had progressed since the effected services had returned to Force from a tri-force agreement
 - Staff Survey Findings (June 2021) – reporting on the high level findings of the recent staff survey
 - Financial Planning (July 2021) – an overview of how the Medium Term Financial Strategy is produced
 - Community Policing Team Review (September 2021) – report on the post implementation review
 - The Committee also kept a close eye on the transfer of IT services, back from Wiltshire Council, and now being run in-house again

Members Briefing Session – Annual Self-Assessment and Workplan

13. A Members Briefing Session took place (virtually) on 12 November 2020. As is usually the case, Members reviewed their workplan from the previous year, considered their workplan for the next 12 months, conducted their self-assessment, and reviewed the Committee Terms of Reference. The outcomes from this session are attached at Appendix A.
14. One highlight of the self-assessment, which for the first time included anonymous input from senior officials, was the suggestion that I should be in attendance at meetings of the Strategic Change and Performance Board to witness risk management in action and to expose the role of the JIAC to a wider audience – this suggestion was welcomed by the committee.
15. The review of the Terms of Reference of the Committee saw some new ones being presented and adopted at the December 2020 meeting (attached at Appendix B).

16. The inclusion of key documents that the Committee wish to have oversight of (either formally at meetings or informally between meetings) in the Terms of Reference, has led to the production of a two year plan for the Committee which is attached at Appendix C. This will be taken to the December 2021 meeting for Committee approval.
17. Due to Members' preference to meet in person for their next Briefing Session, the session for this year will be delayed and hopefully take place in March 2022.

Statement of Accounts

18. During this reporting period, the Committee had amended its meeting structure to meet every quarter plus an additional meeting in July to receive the final statement of accounts. Due to Covid19 and the impact this had on producing the statement of accounts, the timetable for reviewing the accounts was altered for 2019-20 and 2020-21. The additional meeting in July was utilised to receive the draft statement of accounts with the final statement of accounts being presented to Committee at the September meeting.
19. The External Auditors (Grant Thornton) provided an 'unmodified' (this term replaces the unqualified terminology used in previous years but means exactly the same) audit report opinion for the 2019-20 accounts.
20. At the September 2021 meeting, Grant Thornton indicated they would be looking to provide an 'unmodified' audit report opinion for the 2020-21 accounts but were unable to confirm it at this time as some work on the accounts remained outstanding.
21. As has been the case since the JIAC was established, the Chief Finance Officer and Senior Accounting Technician provided a detailed briefing on the statement of accounts immediately prior to the July Committee meeting and took Members through the accounts line by line and page by page.

Key Findings, Developments and Issues from 2020-21

Engagement with the Commissioner and the Chief Constable

22. The Commissioner and the Chief Constable both have regular slots on the Committee agenda which provides them with the opportunity to update Members on latest developments and operational matters. The Members welcome this and will appropriately question and challenge the Commissioner and Chief Constable. Members hope this is something that will continue with the new Commissioner.

PCC and Force Risk Registers

23. The PCC risk register is reviewed monthly on an informal basis and on a formal basis at quarterly meetings of the OPCC Executive Leadership Team and the Commissioner's Monitoring Board. The Commissioner presents and reports the risk register to JIAC providing additional information on an exception basis with regard to all high and moderate risks.

24. Developments during the year saw an overview chart introduced to the report enabling Members to easily identify the highest scoring risks and direction of travel. This was welcomed by Members.
25. The Force risk register is presented to the JIAC by the Chief Finance Officer with the Chief Constable providing additional information on an exception basis.
26. The two risk registers form a key part of Committee meetings with Members providing scrutiny and challenge. This allows for informed and insightful discussions to take place and, where appropriate, further updates or more detailed reports can be requested at future meetings.

External Audit – Grant Thornton – Statement of Accounts

27. There have been some challenges this year on the timetable for producing the 2020-21 statement of accounts. The Chief Finance Officer was keen for the draft accounts to be produced by July enabling the final version to be submitted to the Committee in September which was as per the timetable for last year, whereas Grant Thornton were planning a much later timetable. The reason for the later timetable is due to the additional requirements placed on auditors for the accounts and is a sector wide issue.
28. This was discussed with the Chief Finance Officer between meetings and we agreed that the Chief Finance Officer should present the issues to Members at the June 2021 meeting. Grant Thornton provided reassurance that the accounts did not need to be published by 30 September 2021 and suggested some revised dates for the audit which were reluctantly agreed.
29. Subsequent to the extensive discussions on the timetable, Grant Thornton were able to identify some additional resources which led to an improvement on their original deadline. The accounts and audit opinion were presented to the Committee in late September and this was the first to be delivered by Grant Thornton across their varied portfolio - this was gratefully noted.

Internal Audit – South West Audit Partnership (SWAP)

30. The Committee has welcomed the attendance of the SWAP Chief Executive at recent meetings and feel that the concerns they had about performance and production of reports had been slightly allayed but they would continue with a watching brief.
31. At the July 2021 meeting and in their Annual Opinion report, SWAP gave a 'reasonable annual opinion' to both the Commissioner and the Chief Constable. There were no significant issues identified by internal audit that required inclusion in the Annual Governance Statement.
32. Six audits had been conducted in the 2020-21 financial year, two discussion documents produced and one audit deferred.

33. Of the six audits, one received 'reasonable' opinion, two were given a 'substantial' opinion, two were considered 'advisory', and one was a follow-up of previous recommendations. No high risks were identified.

Specific Areas of Note

Election of PCC

34. A new Police and Crime Commissioner was eventually elected and took up office in August 2021. This followed the elections being delayed from May 2020 because of Covid19 and the elections in May 2021 when the candidate elected was found to be disqualified and unable to take office.

35. I met with the newly elected Commissioner early in his tenure and the Committee were pleased to welcome the Commissioner to his first meeting in September.

Recruitment of New Members

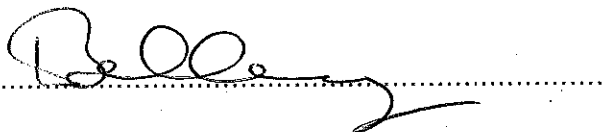
36. It had been intended that the OPCC would look to run a recruitment campaign, fronted by the new Commissioner, to replace two Members who were due to step down in 2021 as their second term was coming to an end. However, due to the delay in electing a Commissioner this has not happen. It has now been agreed this will be done in the New Year (2022) rather than in the lead up to Christmas when people may not be looking for opportunities such as this. The two Members have kindly agreed to carry on with this role in the interim period.

Change in Committee name

37. At the September 2021 meeting, I proposed a change of name for the Committee to 'Joint Independent Governance, Risk and Audit Committee' (JIGRAC) as I feel this better reflects the work of the Committee. This was unanimously agreed and as from September 2021 this is how the Committee will be known.

Chairman Signature:

Keith Bellamy



Date: 26/11/21

