

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

**Minutes of the JOINT INDEPENDENT AUDIT COMMITTEE  
held on Wednesday 21<sup>st</sup> March 2018 at 2.00pm  
at Police Headquarters, London Road, Devizes**

**Present:** Mr K Bellamy (Chairman), Mr A Blair, Mr D Line, Mr R McMillan

**In Attendance:** Mr A Macpherson (Police and Crime Commissioner), Mr C Barker (Chief Finance Officer), Mr I Murray (Grant Thornton), Mr J Murray (Grant Thornton), Mr R Bamberger (SWAP), and Ms L Wicks (SWAP)

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

1. **Apologies** Chief Constable Kier Pritchard
2. **Declarations of Interest** There were no declarations of interest.
3. **Minutes of the Joint Independent Audit Committee meeting held on 6<sup>th</sup> December 2017**

**Resolved:** *To approve the minutes of the meeting held on 6<sup>th</sup> December 2017 as an accurate record and for the Chairman to sign the minutes.*
4. **Outstanding Actions**

Meeting date: 6<sup>th</sup> December 2017  
Minute 21a): To request that a report on the ICT skills gap analysis be presented at the next JIAC meeting.

**Resolved:**

  - a) *To request a report from the CFO on the ICT skills gap analysis for the June meeting of the JIAC.*
  - b) *To note the updates provided with regard to the outstanding actions.*
5. **Police and Crime Commissioner Update** A verbal update was provided by the Police and Crime Commissioner.
6. **Chief Constable Update** The CFO provided a verbal update on behalf of the Chief Constable.
7. **Medium Term Financial Strategy (MTFS)** The CFO reported there had been significant change to the MTFS since it had last been reported to Members. This was due to the settlement announced in December 2017 which was better than anticipated. The revised MTFS is available on the Commissioner's website and Members were asked to notify the JIAC Chairman of any queries they had prior to the next Committee meeting.

**Resolved:**

  - a) *For JIAC Members to review the revised MTFS and advise the Committee Chairman of any queries they may have.*
  - b) *To note the update provided by the CFO.*

- 8. HM Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) Value for Money Profiles** The CFO delivered a presentation to Members on the Value for Money profiles. Three 'areas of interest' had been identified by the Force for further analysis and these were: criminal justice charges, support functions, and age structure of officers. The CFO will provide an update on these areas at the July Committee meeting.
- Resolved:** a) *To request an update on the identified three areas of interest at the July JIAC meeting.*  
b) *To note the presentation.*
- 9. PCC Risk Register**
- Resolved:** *To note the PCC risk register and the covering report.*
- 10. JIAC Annual Self-Assessment** The Chairman provided a verbal summary of the recent self-assessment conducted by Members and, from this, the development of the JIAC action plan for 2018 (attached at Appendix A). In summary, the four points of action were noted as:
- presentations on agreed subject matters at each meeting (eg. cyber security, business continuity, fraud and corruption)
  - development of an assurance framework
  - expansion of internal audit activity
  - recruitment of new JIAC Members
- The CFO agreed to look into the provision of an assurance framework / map of assurance when considering the annual governance statement.
- Resolved:** *That the CFO would look into the provision of an assurance framework / map of assurance when considering the annual governance statement.*
- 11. Internal Audit: Update Report** The CFO provided an update on the two internal audit reports that had received a partial assurance during this financial year (voluntary funds and staff sickness). It was agreed that a report on overall sickness would be provided to the JIAC November meeting.
- Resolved:** *That a report on overall sickness would be provided to the November meeting.*
- 12. Internal Audit: Audit Plan** As discussed earlier under the JIAC Annual Self-Assessment (agenda item 10), Members had some concern with regard to the number of internal audit days current allocated compared to other similar sized forces. The Commissioner and the Chief Constable were content with the previously agreed 90 days but had agreed a small increase to 100 days for the 2018-19 financial year.
- Resolved:** a) *Members agreed and accepted the internal audit charter.*  
b) *To note the increase in number of days from 90 to 100 days.*  
c) *To endorse the internal audit annual plan.*
- 13. Outstanding Internal Audit Recommendations** Due to Operation Fairline (Salisbury incident) it was agreed that this item would be deferred to the June meeting.
- Resolved:** *To defer this report to the June meeting of the Committee.*

**14. External Audit Progress Report**

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

- 15. External Audit Plan Year Ending 31<sup>st</sup> March 2018** Members queried the significant value for money risks included within the report which highlighted the MTFS. Grant Thornton confirmed that their report was a standard format for reporting and there was nothing in the Commissioner's and Chief Constable's MTFS that caused them concern.

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

**16. HM Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS)**

*Resolved:* To note the latest PEEL report published by HMICFRS on 12<sup>th</sup> December 2017, grading Wiltshire as 'good'.

**17. Appointment of External Auditor for 2018-19**

*Resolved:* To note that Grant Thornton (UK) LLP have been appointed as external auditors for five years for the accounts from 2018-19 to 2022-23 for the Police and Crime Commissioner and the Chief Constable.

**18. Date of Future Meetings**

Thursday 7<sup>th</sup> June 2018 at 9.30am

Thursday 19<sup>th</sup> July 2018 at 2.00pm

Thursday 15<sup>th</sup> November 2018 at 2.00pm

**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**

**19. Exclusion of the 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 Item 20 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.

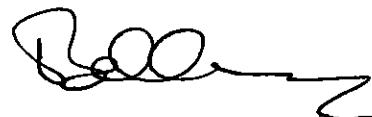
- 20. Force Risk Register** The CFO stated that since the circulation of the report, two further risks had been added both in relation to Operation Fairline. One of these risks was in relation to the medium term resilience of the Force (over the next six months) and this was now the highest scoring risk on the register.

*BAME Representation within Wiltshire Police (Equality Act):* The scoring for this risk had been reviewed and reduced to an overall score of 9. It was noted that whilst the Force would like to do more with regard to increasing BAME representation it was performing better than many other forces hence the reduction in score.

*ICT Connectivity:* Members questioned when a decision on DEMs would be taken. The CFO advised that this was due to be considered at the Commissioner's Monitoring Board meeting scheduled for 26<sup>th</sup> March 2018.

- Resolved:**
- a) *To note the content of the report and the verbal updates provided by the CFO.*
  - b) *Members noted the good quality of the report and requested this be fed back to the author.*

The meeting commenced at 14.00  
and concluded at 16.30



**Keith Bellamy**  
JAC Chairman

## GLOSSARY

BAME	Black and Minority Ethnic
CFO	Chief Finance Officer
HMICFRS	Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services
ICT	Information, Communication and 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
SWAP	South West Audit Partnership

**SELF-ASSESSMENT – ACTION PLAN FOR 2018.****Background**

As is normal the four members of the JIAC met for one of its annual training days to consider how well it is positioned to offer the Crime Commissioner and Chief Constable Assurance as required by the terms of reference.

To facilitate an in-depth discussion we considered:

- a. Observations from the SWAP training day in Yeovil
- b. The conclusions of our 2018 Self-Assessment, and
- c. Research provided by David on audit activity in comparable Police Forces.

**Forward Plan**

A number of proposed actions flowed from our discussions, namely:

1. Expansion of our presentation agenda items with the aim of having at least one presentation (by the appropriate senior officer) at every meeting, to include inter alia:
  - a. Treasury Management
  - b. Cyber Security (? Wiltshire Council official)
  - c. Medium Term Financial Plan with specific reference to future financial scenarios
  - d. Business Continuity
  - e. Business Improvement/Collaboration.
  - f. *Fraud & Corruption*
2. The development of an Assurance Framework that would allow the JIAC to better understand its wider contribution to the Assurance debate and in particular where Internal Audit fits into the overall framework. The need for an Assurance Framework appears to be a fundamental requirement in terms of the self-assessment and related CIPFA guidelines.
3. An expansion of the Internal Audit activity where members have long been concerned about the adequacy of a "90" day programme and the need for the JIAC to offer an appropriate level of Assurance. This unease has been re-inforced by comparisons with other "similar sized" police forces and is the subject of separate correspondence with the CFO.
4. In the next 12 months or so the JIAC will potentially lose 75% of its members and action needs to be taken to ensure continuity. Proposals to rectify the situation in the short and medium term are to be discussed with the PCC shortly.

