

**POLICE AND CRIME COMMISSIONER FOR WILTSHIRE  
AND CHIEF CONSTABLE OF WILTSHIRE POLICE**  
**Minutes of the JOINT INDEPENDENT AUDIT COMMITTEE**  
**held on Thursday 17<sup>th</sup> July 2020 at 9.30am via Skype**

**Present:** Mr K Bellamy (Chairman), Ms K Amey, Mr A Blair, Mr R McMillan

**In Attendance:** Mr A Macpherson (Police and Crime Commissioner), Paul Mills (Deputy Chief Constable), Mr C Barker (Chief Finance Officer), Mr N Darwish (OPCC Deputy Chief Executive), Ms G Hawkins (Grant Thornton), Mr I Murray (Grant Thornton), Ms L Wicks (South West Audit Partnership), Miss S Kyte (minutes)

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

1. **Apologies** David Line
2. **Declarations of Interest** There were no declarations of interest.
3. **Minutes of the Joint Independent Audit Committee meeting held on 14<sup>th</sup> November 2019**

**Resolved:** *To approve the minutes of the meeting held on 14<sup>th</sup> November 2019 as an accurate record and for the Chairman to sign the minutes.*

4. **Questions and Answers from cancelled meeting**

Members welcomed the opportunity to review the specialist ops performance measures and requested these be provided to the Committee at a future meeting should there be any significant changes in performance.

**Resolved:** a) *That specialist ops performance measures would be presented to a future meeting of the Committee should there be any significant changes in performance.*

b) *To note and approve the content of the responses to Members questions from the cancelled June JIAC meeting.*

5. **Outstanding Actions**

Meeting Date: 14<sup>th</sup> November 2019

*Minute 9 Internal Audit Update Report:* SWAP reported that the proportionality of benefit report had been provided to the Chief Finance Officer. Action may be closed.

*Minute 12 External Audit Annual Audit Letter:* Grant Thornton provided an update on the McCloud ruling and that they were still working through the exact remedy. The Chief Finance Officer stated this was not likely to be resolved for some time and that the cost of the McCloud ruling had been added into the pension evaluation in the statement of accounts. It was agreed this item could be closed.

*Minute 13 Update on Sickness Reporting:* This report had been circulated to Members and the action could now be closed.

*Minute 16 Specialist Operations Training:* The Chairman asked whether, in the view of the Commissioner, this should still be a focus for the Committee. The Commissioner

advised the position was more stable and better collaboration was taking place compared to when the initial request for the Committee to review this had been made. As a result of this, it was agreed to remove this request from a future agenda.

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

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

Covid-19

- The Commissioner was pleased with how the Force had reacted to Covid-19. A short public survey had been conducted asking the public how effective policing felt to them during the pandemic. The results were heartening with 6.8 out of 10 being the average rating level of service provided by Wiltshire Police during the pandemic at that time.

Management of the Force

- The Commissioner was meeting with the Chief Constable three times a week to receive operational / regional Covid-19 updates. The Local Resilience Forum was chaired by the Chief Constable and the DCC was chairing the Op Satin Gold Group. Virtual regional meetings with the other PCCs were also taking place on a weekly basis and the Commissioner and the Chief Constable had been meeting on a weekly basis with all Wiltshire and Swindon MPs and the Leaders of the two Local Authorities. This latter meeting had now been scaled back to monthly.

Covid Secure Work and Recovery

- Previous investment in ICT has ensured non-operational police staff had been able to work from home, including OPCC staff. Previously closed police stations (Pewsey, Calne, Alderbury, and Wilton) had reopened providing additional working and welfare space for CPTs.
- Community Speedwatch had been paused as a result of Covid-19 but this had now restarted following a thorough review and risk assessment. There had been an increase in number of reports of speeding in the County during lockdown.
- The June Police and Crime Panel meeting took place virtually and Members were complimentary on the business reported and the plans in place.
- As a result of the postponement of the May elections for Police and Crime Commissioners, the Commissioner would serve a further year with a new Commissioner now being appointed in May 2021. As a result of this, the Commissioner had updated his Police and Crime Plan and renewed the Chief Constable's contract.

Funding

- A bid was submitted to the Ministry of Justice for additional funding to support domestic abuse and sexual violence services. Although an initial amount of £244k had been allocated to Wiltshire, the OPCC was successful in its bid and received a total amount of £302k.
- The Commissioner had launched a Covid-19 Recovery Fund for the communities of Wiltshire and Swindon. This was being managed in partnership with the Wiltshire Community Foundation.

Criminal Justice System

- The Wiltshire Criminal Justice Board had continued to meet virtually. There was a demand backlog in the system and the Board had been waiting for HMCTS to publish its recovery plan, particularly for the Wessex area and Wiltshire locally.

This had now been done and as from 10 July, all Magistrates Courts in the Wessex region had reopened. Swindon Crown Court would be taking trials from 6 July and Salisbury Crown Court was currently being scoped.

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

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

- At the peak of the pandemic, Wiltshire experienced a 28% reduction in crime compared to the same time in the previous year
- 224 fixed penalty notices relating to compliance to Covid-19 measures had been issued up to the end of May and none since 1 June
- The Force was working closely with local authorities to ensure licence holders were playing their part in the easing of lockdown measures
- Six work strands had been identified for the Op Satin Gold Group, these were: organisation, operations, community and partnerships, learning and innovation, communication and engagement, and finance and efficiencies
- The Force would be taking a two tier approach to returning to business as usual with the distinction being as to whether business as usual had an impact on the wider organisation or not
- By making the estate covid secure, office space had been reduced to approximately 30%
- A pulse survey was currently being undertaken to understand the impact Covid-19 has had on the wellbeing of staff
- The Force delivery plan on a page had been amended to reflect the refreshed Police and Crime Plan
- ACC Maggie Blyth had now left Wiltshire and returned to Hampshire Constabulary but has been replaced by ACC Deb Smith following a national recruitment process

Responses to Members queries

One of the reasons why the pulse survey was being conducted was to understand how staff were feeling. Morale had been 'hands to the pump' but equally aware that impact of remote working was hard on some more than others. The results of the survey would help to understand and develop the next steps.

With regard to increased costs, where support had been provided to other force areas, these costs could be reclaimed. Identified costs directly relating to Covid-19 were coded as such and would hopefully be able to reclaim in full from the government.

Work was ongoing with the NPCC on all restrictions relating to Covid-19, including the introduction of mask wearing in shops. Police forces were aiming for a national consistent approach.

The DCC left the meeting.

**Resolved:** a) To note the verbal update provided by the Deputy Chief Constable.

**8. Draft Governance Statements for Police and Crime Commissioner and the Chief Constable** This item was discussed as part of Agenda Item 9.

9. **Draft Statement of Accounts** The Chief Finance Officer presented the Statement of Accounts and the following key points were noted:

- there was a £1m underspend but the way the accounts have to be presented made it look as though the Commissioner saved money and reduced expenditure, this was not the case and was due to the re-evaluation of pensions
- Covid-19 pandemic was recorded as an event impacting on the 2019-20 statement of accounts
- the Police and Crime Commissioner Group accounts show that £1.1m was borrowed to finance future capital plans – this has not happened previously
- there was a reduction of £3m in reserves
- concerns around future funding of the service were identified within the accounts
- information contained within the Annual Governance Statement was similar to previous years but presented differently and in line following recommendations from SWAP

The Committee Chairman asked for it to be recorded that the Committee received a briefing on the Statement of Accounts prior to this meeting, as they had done in previous years.

- Resolved:**
- a) To note the draft statement of accounts.*
  - b) To thank the Chief Finance Officer and Andy Massey in the production of the draft statement of accounts during these very challenging times.*

10. **Internal Audit: Annual Report and Opinion 2019-20** The Internal Auditors presented their report which gave a 'reasonable' opinion overall and they were not aware of any significant issues that needed to be included in the annual governance statement. A SWAP Quality Assurance and Improvement Programme (QA&IP) had been developed which was available for Members to view should they wish.

It was reported that despite the number of days allocated for audit being increased to 100 from 90, the Commissioner and the Force were not charged for this work. However, Covid-19 impacted on the number of audit days carried out by SWAP in 2019-20 and it was likely they had only completed 90 days. As from 2020-21 SWAP would be looking to deliver 100 audit days and ensure the relevant fee is charged. The Chief Finance Officer reported he was aware of this issue and content with the situation.

SWAP would be moving to a new way of working known as 'agile working'. Members should not be impacted by this but this should allow SWAP to deliver audits in quicker time. There would be more auditors allocated to conduct field work in a shorter space of time and increased engagement between auditors and OPCC/Force point of contacts which should mean less time would be needed to approve draft reports. Agile working would commence this quarter.

#### Responses to Members queries

The Regional Forensics and Tasking report did not have an opinion listed against it in the annual report. SWAP advised that this was an advisory report and no opinion would be issued.

Wiltshire compares similar to other police force areas with respect to the internal audit coverage diagram on page 3. SWAP commented that the Chief Finance Officer was

proactive in directing audits into business areas where it was anticipated some improvement was required. As a result of this the diagram would always have a lot of red / amber in it.

SWAP had commenced work on their 2020-21 plan and this would be reflected in the update report to the September meeting.

- Resolved:**
- a) *SWAP to circulate their Quality Assurance and Improvement Programme to all Members.*
  - b) *To note the update provided.*

**11. Outstanding Audit Recommendations** A report had been circulated by the Chief Finance Officer and he gave an additional verbal update on the two recommendations relating to the Stores Integration and Stores Management audit (URNs 35947 and 36160). This audit had been conducted a while ago but the Force was no further forward with implementing the recommendations made by the audit. The Chief Finance Officer had raised his concerns at a recent Force ELT meeting and asked the relevant Chief Officer to provide a response on how these would now be taken forward. A response is awaited and the Chief Finance Officer would provide further updates on this through this report at the next JIAC meeting.

- Resolved:**
- a) *Chief Finance Officer to update URNs 35947 and 36160 following Chief Officer update to Force ELT.*
  - b) *To note the content of the report.*

**12. External Audit Planned Audit Fee 2019-20** The annual audit letter from Grant Thornton had been circulated and the following key points were noted:

- there had been a change in scope as to what is asked of auditors and there were costs associated with this extra work
- this had been the case for the 2018-19 statement of accounts and although the work was conducted, the increase in fees that came with this was not notified upfront
- there had been a change to the National Audit Office code on value for money conclusion and auditor guidance notes was currently awaited to see whether this would be more or less work (expectation is that this would be more work)

The Chief Finance Officer expressed his disappointment with the service provided by Public Sector Audit Appointments (PSAA). It was accepted that changes can occur between tendering for a service and the service being delivered within the contracted term and that cost increases were sometimes necessary, but the PSAA did not appear to be challenging these fees and ensuring they were set at a fair and comparable rate. There was a significant difference in increases across the sector depending on the auditors appointed but it was recognised that Grant Thornton had not increased their fees as much as others.

It was agreed that the Commissioner and the Committee Chairman would jointly write to the PSAA expressing disappointment in their role in this process.

The Committee Chairman asked what progress had been made on the MTFs comparison work. Due to Covid-19, it was not currently possible to hold a physical workshop and it was felt that it would be more beneficial to do this face to face if possible. Grant Thornton would now wait until the Autumn and ascertain what appetite there was for such a workshop and whether this could take place virtually.

- Resolved:** a) That the Commissioner and the Committee Chairman would jointly write to the PSAA expressing their disappointment in their role in agreeing the annual auditors fee.
- b) To monitor progress on the MTFs analysis.
- c) To note the update provided.

- 13. Insurance Tender Process** A report by the Chief Finance Officer had been circulated which highlighted the regional piece of work led by him to achieve better prices for the region and align insurers. This had been achieved as a region but locally Wiltshire had seen a significant cost increase. Work was now taking place to try and understand why the costs locally had increased and the Chief Finance Officer had asked for more focus on claims history and recording in 2020-21.

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

- 14. Report on Finance relating to Covid19** The Chief Finance Officer gave a verbal update and reported that robust systems were in place for capturing costs relating to Covid-19. Costs were being recorded and reported to the Home Office on a monthly basis. There are currently no concerns of significant impact on accounts. Budgets would be affected but this impact would be managed. Costs relating to staff and overtime were small (£14k in May).

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

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

- 35 people out of a team of 38 had been appointed
- Head of ICT was conducting virtual inductions with new members of staff
- Meetings were ongoing with the National Enabling Programme and Head of ICT relating to business as usual and also the Wiltshire Council Head of ICT and their Director to ensure progress was being made as expected
- Transfer of applications was the biggest risk with a number of these due to take place in March 2021, the Chief Finance Officer had requested that some of these be brought forward into January 2021
- Good governance procedures were in place to keep the objective to move from the Wiltshire Council infrastructure by 31 March 2021 on track
- The ERP project was struggling to meet the March deadline but this was being closely monitored and contingency plans were being explored

**Resolved:** a) To note the updated provided.

- 16. Date of Future Meetings**

Tuesday 29 September 2020 at 10am

Monday 14 December 2020 at 2pm



Chair of JIAC

29.9.20

The meeting commenced at 9.30am  
and concluded at 11.30am

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

## **GLOSSARY**

ACC	Assistant Chief Constable
CPT	Community Policing Team
DCC	Deputy Chief Constable
ELT	Executive Leadership Team
HMCTS	Her Majesty's Courts and Tribunals Service
ICT	Information Communication Technology
JIAC	Joint Independent Audit Committee
MPs	Member of Parliament
MTFS	Medium Term Financial Strategy
NPCC	National Police Chiefs Council
OPCC	Office of Police and Crime Commissioner
PCC	Police and Crime Commissioner
PSAA	Public Sector Audit Appointments
QA&IP	Quality Assurance and Improvement Programme
SWAP	South West Audit Partnership
URN	Unique Reference Number

