

**JOINT AUDIT COMMITTEE (JAC)  
Public Minutes**

Notes of the meeting held on 27<sup>th</sup> March 2025 at 09:30

**Attendees:**

Sue Davis	Chair
Faye Lloyd	Committee Member
Jon Darling	Committee Member
Rachel Barber	Committee Member
Jane Heppel	Chief Finance Officer, PCC
Lynn Joyce	Head of Internal Audit - PCC
Jonathan Jardine	Chief Executive - PCC
Pete Gillett	Director of Commercial Services – WMP
Sue Dehal	Head of Financial Accounting and Tax – WMP
Melissa Horton	Senior Assurance and Risk Manager – WMP
Fiona Fletcher	HMICFRS Liaison Officer - WMP
Fiona Pook	Deputy Head of Corporate Development - WMP
Zoe Thomas	Grant Thornton

**Plus, one notetaker and one webcaster**

<b>677</b>	<p><b>Item 1 - Apologies</b></p> <p>Apologies were noted for</p> <ul style="list-style-type: none"> <li>• Deputy Chief Constable Scott Green</li> <li>• Paul Donnelly, Committee Member</li> </ul> <p>The Chair welcomed new Committee member Rachel Barber to her first full meeting.</p> <p>The Chair thanked Deputy Chief Constable Green for his invitation to a recent Force Performance Day which was attended by the Chair and Faye Lloyd. Pete Gillett has confirmed that there is an offer to the remaining Committee members to attend future Performance Days.</p> <p><b>Action: WMP Performance Day Invites to be shared with JAC Members. (Complete)</b></p>
<b>678</b>	<p><b>Item 2 – Declarations of Interest</b></p> <p>There were no declarations of interest raised.</p>
<b>679</b>	<p><b>Item 3 – Minutes from Previous Meeting</b></p> <p>The minutes of the previous meeting held on 5 December 2024 were agreed as an accurate record of proceedings.</p>
<b>680</b>	<p><b>Item 4 – Matters Arising (Not on Agenda)</b></p> <p>There are no matters arising.</p>

**Item 5 – HMICFRS Update**

*Presented by Fiona Fletcher*

- The Force continue to operate under the default phase of monitoring.
  - There is one remaining cause of concern around Investigations, for which there are two open recommendations.
  - There will be a forthcoming inspection around National Child Protection week commencing March 31<sup>st</sup> 2025. The inspection will last approximately 2 weeks.
  - Since the last meeting there has been one report published in relation to the disorder that took place in the summer of 2024. The inspection will take place across 2 tranches. The recommendations from this inspection will be monitored and actioned through the organisational learning board, chaired by ACC O'Hara.
  - The force is working to meet the DCCs ambition that recommendations open are in date.
  - In the week commencing March 10<sup>th</sup> there was a youth Out of Court Disposal inspection. Solihull and Walsall Local Policing Areas (LPAs) were chosen. An initial debrief has been provided with a final report awaited.
- Rachel Barber asked whether there were any outstanding actions that offered a potential concern which should feature on the risk register?

Fiona Fletcher clarified that the DCC would make a conscious decision on such matters. There is a clear governance structure around this, and it would be important that there was no duplication. If there was a risk to the organisation, work would be undertaken with the Risk team.

- The Chair asked whether the child protection inspection was for the Police alone or with partners? Are partners being consulted?

Fiona Fletcher confirmed partners are being consulted. There are four focus groups along with the DCCs independent board, scrutiny of boards and ICB chairs.

- The Chair asked if an overview of overdue recommendations could be provided along with how far they stray from what the force would hope so that new committee members can get a backward-looking view and they can see where we were compared to where we are now?

**Action: WMP to provide overview of overdue HMIC recommendations at next meeting.**

- Rachel Barber asked whether the 2025/27 Peel Assessment and its requirements had been received yet and whether any elements had been incorporated into the Internal Audit Programme?

Fiona Fletcher explained that the new assessment framework has been formalised and signed off by the Home Office. As of April, the force is progressing this through the DCCs HMICFRS Oversight Board, changing the framework to reflect this and for all leads to progress and update against their areas. The next Peel inspection is anticipated in the Summer of 2026. Activity is taking place 12 months beforehand to ensure things are in place and to give the opportunity to create corporate memory.

- The Chair asked Jonathan Jardine if members could see a schematic of who at the OPCC was looking at what in relation to the new assessment framework to ensure there is no duplication and to identify any gaps.

	<p>Jonathan confirmed that the PCC is currently working through the new framework and is identifying novel areas where he will seek assurance, and once completed this can be shared with the Committee.</p> <p><b>Action: OPCC to share Assessment Framework Schematic with Committee Members.</b></p>
682	<p><b>Item 6 – Risk Management Update, including Force Risk Register and OPCC Risk Register</b></p> <p><i>Force Risk Register presented by Melissa Horton</i></p> <ul style="list-style-type: none"> <li>• The Risk Management risk maturity assessment and culture survey have concluded and the results shared with the Senior Leadership Team for further development.</li> <li>• A tabletop exercise has been conducted to align certain open risks and issues across the force against the risk appetite statements.</li> <li>• KPIs have changed again in respect to information received in the Culture Survey. The assessment will be carried out again in 12 months' time to assess progress.</li> <li>• Lunch and Learn drop-in sessions have been started.</li> <li>• Two project closure reports are anticipated for the end of March. One project has been closed – Single online home project - no risks from this project were transferred over to business as usual.</li> <li>• Following conversations with JAC members, there has been a review of the national police council risk register and benchmarked against other forces. As a result, the force is in the process of adding 11 strategic risks to the risk register.</li> <li>• The Connect risk has been escalated to corporate level risk with a medium risk rating. The risk centres on individual people records being incorrectly merged, the algorithm does not apply correctly and results incorrect matches being merged.</li> <li>• Financial Management risk remains as medium, the Force has received an increase of £36.2m which aligns with the medium-term financial planning. This will cover pay awards and changes to the national insurance rates. This is also a settlement of £6.1m to support the Neighbourhood Policing Guarantee and leaves the force in a solid financial position for 2025/26.</li> <li>• The risk around Mental Health detention remains high. Although Right Care Right Person has been implemented, Phases 4 and 5 are still to take place, this risk has been left open to assess the long-term impacts.</li> <li>• High Departmental risks listed: <ul style="list-style-type: none"> <li>- CITRIX IT connectivity – <i>WMP IT&amp;D options are progressing with a mix to improve the connectivity;</i></li> <li>- Funding for the County Lines Task Force – <i>Funding for which has been granted and details are now being worked through;</i></li> <li>- Joint Legal Services Solicitor attrition – <i>a recruitment campaign is underway;</i></li> <li>- Covert flags within Connect linked to Intelligence – <i>work is ongoing with IT to source a solution to remedy the issue.</i></li> </ul> </li> <li>• The College Learn Single Platform is listed in the Increased Departmental Risks section as the platform will cease in 2027 and WMP will need to utilise their learning management moving forward. A business case has been approved and work is underway to understand the technical requirements.</li> <li>- The Chair placed on record that the Committee members were briefed on the sensitive risks detailed in the report before the meeting and they had reached an agreement around future reporting which will hopefully be actioned next time.</li> <li>- Faye Lloyd asked for clarification on whether the strategic risks noted as in the process of being added, had been added or not.</li> </ul>

Melissa Horton clarified that these are working through the governance process to collate for documentation against the risk register. One risk is particularly difficult to articulate clearly, clarification is being sought from the Deputy Chief Constable, though this is hoped to be ready for the next meeting.

- Faye Lloyd asked how the risk clinics are going and whether any feedback had been received?

Melissa Horton has sat on a couple to observe. It is felt that further promotion would help increase numbers which are currently 10-20s. The sessions will continue across the Summer where numbers will hopefully increase. The sessions are drop in; people can do so as they wish. There have been personal 1-2-1 requests too. An induction training package is also being offered; the hope is to encourage greater understanding moving forward.

- Jon Darling asked what data is referred to in relation to Op Bright Mind's risk and the impact on objectives. Also, the issues raised in relation to Connect, are these ongoing and are there more definite actions being taken?

Fiona Pook explained that Operation Bright Mind, related to crime data in Connect and the force are reliant on officers putting in all details. Sometimes, incorrect names presented can create different records. There is a need to ensure that the right people are included in the right record. If several fields are the same, this could match with the wrong person. The fields now available to select mean there would not be two individuals. In relation to Connect, it was confirmed that this is how the system was setup and has proven a challenge to unpick. There are ongoing conversations with the supplier around how this can be done.

Pete Gillett confirmed that these issues were not included in the original specification and this is something the force are trying to take forward.

#### *OPCC Risk Register presented by Jane Heppel*

- One new corporate risk has been identified. The Office does not have effective understanding and response to the National Police Reform Programme. This could be disruptive as well as transformative. There is also an expected local government bill this year which will impact, though it is well controlled at the moment. Jane is engaged alongside the Chief Executive and regional and national partners. The force Chief Finance Officer is engaged with the Home Office directly.
- There has been one increased risk. Since the start of 2024 there have been two elections, and several changes in terms of governance structures on both the OPCC and force sides. Looking back, there has been some disruption and not recognising this would be wrong. At the same time, some arrangements have been strengthened; the ethics panel is well used as part of the decision-making process and recruitment has now finished to the Joint Audit Committee. On balance, this score was increased a little, hopefully at the next meeting the score will settle.
- There was an uncertain situation regards the funding for the VRP, with the possibility that this might come to an end at short notice. Confirmation has now been received that funding will continue at the same level for the current financial year.
- The comprehensive spending review is due on June 12<sup>th</sup>, it is hoped this will offer some clarity.
- The neighbourhood policing guarantee is welcome, £12.2m given this year, but there is work to do to spend this in the year.
- In terms of the OPCC, a thorough exercise was carried out last autumn focussed around the spending on victims and intervention spending. National victims funding was cut, but the Office has protected victims spending by thinking smartly.

	<ul style="list-style-type: none"> <li>- The Chair asked why the potential transfer to West Midlands Combined Authority is still on the register?</li> </ul> <p>Jane Heppel explained it is PCC process to report a risk which has been open during the past year. This item will fall off the register in the next reiteration.</p> <ul style="list-style-type: none"> <li>- Jon Darling asked, around continuity planning, mitigations in place and training, testing of plans, is there any testing?</li> </ul> <p>Jane Heppel confirmed there was a test last year which involved regional colleagues. There was a day in which a scenario was run through where the Chief Executive was unavailable, and an incident was unfolding. This was supported by CTU. This is something that SMT are looking to carry out more routinely.</p> <p>Jonathan Jardine added that the PCC would need to make the decision around the implementation of the new Police and Crime Plan, and this could affect the risk score. There will be an overall assessment to track where objectives are on track to be delivered. There are some items in the plan that it is not possible to advise how they will be done at this time, victims code of compliance being one. Some items in the plan, such as detention of children and mental health detentions, depend on the actions of others, so there is a degree of uncertainty. The forthcoming English devolution bill could change the process by which the Mayoralty assumes the responsibility for policing governance.</p>
683	<p><b>Item 7 – Treasury Management Strategy</b></p> <p><i>Presented by Sue Dehal</i></p> <ul style="list-style-type: none"> <li>• Borrowing at 31<sup>st</sup> March 2025 will be £82.3m all at fixed rates and repayable over various periods up to 2072.</li> <li>• The total interest receivable is now estimated to be around £8m.</li> <li>• There are no breaches to report to the committee this year.</li> <li>• The Bank of England cut the bank rate to 4.5% in February, the short-term base rate is expected to fall to 4.25%.</li> <li>• When comparing the current liability benchmarking to the debt outstanding, this shows that the PCC is in a position of surplus cash and no further loans are required. Although some loans are due to be paid off in the coming years, most loans have been taken on a long-term basis.</li> <li>• The PCC is in a slightly over borrowed position of £1m at year end, this is mainly because loans being taken on a long-term basis, this position will remain until loans have been repaid.</li> <li>• In terms of a borrowing strategy, the Commissioner has undertaken a review of capital investment requirements and resource levels.</li> </ul> <ul style="list-style-type: none"> <li>- Faye Lloyd asked for clarification in relation to Appendix C and the external investments list. How are we determining local authorities may be subject to lower limits throughout the year if they are deemed to be under severe financial stress?</li> </ul> <p>Jane Heppel confirmed that we keep up to date with all Section 114 notices, there is also horizon scanning to see who is at threat of a Section 114 notice. Approximately 37 of 114 local authorities are now in receipt of extraordinary financial support. Not all will head to a 114 notice. There is no sense in which these loans could not be repaid, however there might be cash flow issues.</p> <p>Sue Dehal added that with any local authority lending, the force carries out due diligence to see if there is a Section 114 notice or any changes that will impact in risk.</p>

	<ul style="list-style-type: none"> <li>- Jon Darling asked for more information about Link Asset Services and how we are getting value from the benchmarking? Also, paragraph 9.4 talks about significant risk, how is the volatility affecting our strategy and responsiveness to the other changes?</li> </ul> <p>Sue Dehal reported a positive working relationship with Link and the contract has recently been renewed. Most police authorities use this provider. With any global economic changes, there would be an expectation that Link would relay these concerns to the force.</p>
<b>684</b>	<p><b>Item 8 – Accounting Policies</b></p> <p><i>Presented by Sue Dehal</i></p> <ul style="list-style-type: none"> <li>• Any changes from the previous policies have been highlighted within the paper.</li> <li>• The main change for the accounts is the formal adoption of IFRS16.</li> </ul> <p>There were no questions from members on this agenda item.</p>
<b>685</b>	<p><b>Item 9 – Bad Debts Write-Off</b></p> <p><i>Presented by Beth Tobitt</i></p> <ul style="list-style-type: none"> <li>• Beth clarified the detail on the two debts proposed for write off.</li> </ul> <ul style="list-style-type: none"> <li>- Faye Lloyd asked whether the levels were considered appropriate?</li> </ul> <p>Jane Heppel explained that the code of governance is currently being revisited. It is quite an anomaly for this report to come to Joint Audit Committee, it is suggested that moving forward these items are taken to Joint Governance Board instead and sign off in one go. Sometimes, however small, there may be a reputational risk present. None of the debts are statutory, all are commercial. This will be the last time that this is reported to Joint Audit Committee if the Code of Governance coming to the June meeting is approved.</p> <ul style="list-style-type: none"> <li>- The Chair asked for confirmation that the expectation was for mentions of Joint Audit Committee in relation to bad debts to be removed from the Code.</li> </ul> <p>Jane Heppel confirmed that this was the case.</p> <p>Members agreed to write off the debts.</p>
<b>686</b>	<p><b>Item 10 – Joint Code of Governance</b></p> <p><i>Presented by Jane Heppel</i></p> <ul style="list-style-type: none"> <li>• It was hoped to be able to bring this item to this meeting, but it requires more effort than initially expected.</li> <li>• The most important issue driving the need to have a good review this time is the change to contract standing orders, required from the Procurement Act 2023 which has just come into enactment.</li> <li>• The OPCC are looking at what other people do and at what processes should be in place.</li> <li>• At the moment, the PCC will do a decision notice for all contracts over £1m aggregate including VAT. Decision notices that contain details of a price are published confidentially.</li> <li>• Going forward, these will be published and in the public domain as they are a contract over £30,000. This has provided a lot of questions about internal process and transparency which needs to be addressed.</li> </ul>

	<ul style="list-style-type: none"> <li>• This Code has also not had a revision for a long time. The anticipated transfer to the Combined Authority gave the opportunity to look closer at the document and there are changes which need to be reflected.</li> <li>• There are regular meetings to work through the Code, it is hoped to be able to bring this to June's meeting and if approved internally it will be brought into being in September.</li> <li>- Jon Darling asked if it is possible for Members to view an early copy of this document to fully take on board ahead of the next meeting.</li> </ul> <p>Jane Heppel agreed that copies will be shared in advance of the June meeting.</p>
687	<p><b>Item 11 – Global Internal Audit Standards - in the UK Public Sector – Assessment</b></p> <p><i>Presented by Lynn Joyce</i></p> <ul style="list-style-type: none"> <li>• The new standards come into effect in the public sector on April 1<sup>st</sup>. CIPFA concluded that the global standards are suitable for the public sector with some interpretations, largely around ethics. As public servants there is a need to comply with the Nolan principles and there is an emphasis on value for money in local government.</li> <li>• One area in the Standards where application differs in local government is around how resources are managed. The standards are set on the assumption that Boards, such as the Joint Audit Committee, would have manage the budget and the resources of internal audit, which is not the case in a lot of public sector organisations.</li> <li>• The standards recognise that some areas may be more difficult to apply than others.</li> <li>• The document sets out essential conditions and expectations for the Joint Audit Committee, the majority of which are already met. There may need to be some adjustments to how these conditions are applied.</li> <li>• Overall, there is a stronger emphasis on engagement.</li> <li>• Generally, Internal Audit is in a good place. There are a few areas of non-compliance but there is an action plan in place around these. Updates will be provided to show how these are progressing.</li> <li>- Rachel Barber asked whether there are any consequences of not being ready at the start of the year and whether there was any risk that may be carried because of not totally conforming to the new standards?</li> </ul> <p>There is no consequence if there is compliance with the intent of the standards which Internal Audit currently do. The team will not meet all of the requirement but we do largely align to the standards, so consequences may be minimal and likely to focus on improvement actions.</p> <ul style="list-style-type: none"> <li>- The Chair added that there are a couple of areas where the spirit has been there in that conversations have happened with the Chair and Vice Chair, where we need to make sure the whole committee has an eye to things which in the past have been more informal. Internal Audit is a small resource and we need to ensure adding value is the driver for change.</li> <li>- Faye Lloyd added that the IIA had issued guidance for small teams to share how they can adopt the standards effectively.</li> </ul> <p>Lynn Joyce confirmed the guidance is available but the focus has been on compliance with the intent of the Standards, the main area to consider is how we evidence compliance, which will be a focus going forward.</p>

688	<p><b>Item 12 – Code of Practice for the Governance of Internal Audit in UK Local Government – Assessment</b></p> <p><i>Presented by Pete Gillett</i></p> <ul style="list-style-type: none"> <li>• The force has carried out a self-assessment as required against the Code and this is detailed in the report. The areas which will not be fully addressed in the internal audit charter are also listed in the report.</li> <li>• With regards to the wider assurance framework, the force is keen to have this as a new piece of governance through the Financial Governance Board, to ensure a broader assurance framework that is articulated through the board.</li> <li>• There is a requirement for the Committee to satisfy themselves of the effectiveness of Internal Audit which is something Lynn will be picking up with the Chair.</li> </ul> <p>- Jon Darling added that while reporting to the Chief Constable and PCC, this may be an opportunity to cover off any root causes identified through Internal Audit.</p> <p>Lynn Joyce confirmed that from April, themes will be tracked for audit recommendations which will hopefully help inform the annual report and be able to report on this in future.</p>
689	<p><b>Item 13 – Internal Audit Strategy, Charter and Work plan</b></p> <p><i>Presented by Lynn Joyce</i></p> <ul style="list-style-type: none"> <li>• The new standards require Internal Audit to provide a strategy. Previously a strategy had been provided around the auditing process rather than setting ambitions.</li> <li>• The ambitions touch on developing technology, promoting a learning culture, building competencies and supporting staff, more focus on engagement, trying to move to dynamic planning and continue to use new ways of working.</li> <li>• As a small team, it is important to get the fundamentals right, deliver what stakeholders want and be supportive to staff.</li> <li>• The strategy provides context around these strategic objectives and the key activity to achieving them.</li> <li>• The Charter sets out the purpose and mandate, organisational position in terms of independence and reporting relationships.</li> <li>• The workplan covers 2025/26 and is an annual plan which remains flexible.</li> <li>• It is put together after reviewing risk registers, extensive consultation with senior managers, Force Executive Team and the Deputy Chief Constable.</li> <li>• If HMICFRS are planning an inspection Internal Audit would not do so at same time.</li> <li>• The Audit plan will be aligned to the objectives in the Police and Crime plan.</li> <li>• Any changes to the work plan will be reported to the Committee.</li> </ul> <p>- Faye Lloyd asked what is stopping the ambition of dynamic planning and is there anything the Committee can do to help?</p> <p>Lynn Joyce explained this links to how she engages with the Force. Monthly meetings are now held with Pete Gillett and from these meetings, themes are starting to feed from the Deputy Chief Constable's performance panel which will be used to inform planning. There is a bigger piece of work around assurance mapping and linking in with the risk team more. On the Internal Audit side, there has been a refresh of the Principal Auditor role, now titled Audit Portfolio Lead, where those in post will have specific portfolios to build up connections with chief commanders to help inform planning, which hasn't been possible recently.</p> <p>- Rachel Barber asked whether the size of the team was correct for the work being undertaken, and what's driving it.</p>



Lynn Joyce confirmed that she is happy that the team have sufficient work planned on which she can base an annual opinion, though it is fair to say there is always more that can be done. There have been staffing issues, and alternative approaches have been explored.

- Jon Darling suggested that to strengthen the governance requirements listed in the Charter, the approval of the Committee must be sought for the removal of the Head of Internal Audit.

Jane Heppel agreed to make sure that the Joint Code of Governance aligns with the Internal Audit Charter and change the wording to reflect that the Committee approve the removal of the Head of Internal Audit.

- Faye Lloyd asked where the space was to do any strategic work as there are 27 pieces of work on the plan?

Lynn Joyce agreed it is a very tight plan. While carrying a vacancy over the recent years, the management space has become quite tight. Now that recruitment has been made, it is hoped that space will open for Lynn to do more strategic thinking. Management time is about 10% of the plan, which is tight, but the counter is that enough work needs to be done to give an opinion.

- Faye Lloyd asked whether more clarification could be given around what is meant by some of the items currently showing as have a low priority on the plan.

Some items are listed as low because when a new service is in place there is no risk associated yet. It is fundamental to look at new areas and new processes to give assurance. The ranking used is only a guidance. For example, financial systems would be classed as low as they don't feature highly on a risk register, but we would still undertake a review on a regular basis.

- Faye Lloyd asked, when talking about moving to a dynamic rolling plan, what would cause you to take something off the plan and what is the process?

Lynn Joyce explained that if something comes to her attention that is needed to be included in the plan, the remaining jobs and risks are assessed to identify whether any could slip into the next year. More needs to be outlined around the methodologies to make this a more systematic move to dynamic plans. At the moment, if something comes into the plan, I will liaise with the Chair, and then report to the Committee at the next opportunity.

- Rachel Barber asked whether, to help the Committee understand how many audits are completed annually and what audits are to come, a 2-3-year plan were available to be shared? The foresight in planning would aid the Committee to understand areas that have never been looked at and opportunities we may have in future and risk that areas may carry.

Lynn Joyce referred to the new Standards which do not advocate a 3-5-year plan, it is more of an annual approach. Some audits are done on a cyclical basis, such as financial audits, with risk management and governance taking place every 3 years. There are other assurance providers where senior management will get their assurance from where Internal Audit will not need to input, such as NABIS and Forensics which are ISO compliant. If a three year plan was the Committee's recommendation, then I could investigate this as a joint piece of work between myself, Pete and Jane to map out the areas of assurance that may help support what the committee require.

	<ul style="list-style-type: none"> <li>- The Chair added that originally the plan was the same every year. There has been quite a journey with an emphasis on looking at areas of risk. The last 5 years has seen high profile and risky areas audited with lots of work done with victims and specialised services, with improvement plans in place that you would not want to keep revisiting. Some of last year's work plan was work that was taken over by external inspectors so was removed from the workplan. The Chair agreed it would be useful for Members to have oversight of the work undertaken over the last 5 years.</li> </ul> <p><b>Action: Members to receive information relating to the last 5 years Audits carried out</b></p> <ul style="list-style-type: none"> <li>- Jon Darling asked how the Cyber Security Audit was anticipated to be carried out as it carries such a massive area of concern. Is any external expertise or support required to assist?</li> </ul> <p>Lynn explained that Cyber Security is a topical requirement, with IIA setting guidance for what should be looked at. We are lucky as we have RSM, a co-sourced provider, who IT expertise can be brought in from. In addition, there is an ISACA qualified auditor in-house who is available as a resource. Cyber Security is also on the force register as a monitored risk.</p>
690	<p><b>Item 14 – Internal Audit Activity Update Report</b></p> <p><i>Presented by Lynn Joyce</i></p> <ul style="list-style-type: none"> <li>• The plan is currently at 70% completion.</li> <li>• Aim to have the plan at 90% at the end of April.</li> <li>• Work on NFI deceased pension matches has identified in the region of £51,000 overpayments to date, this work must be done sensitively and can be challenging contacting next of kin. The details of the report are fed back to the Cabinet Office.</li> <li>• The work on creditor matches has not identified any unknown overpayments to date. We focus our resource on the higher quality matches, of which there are 630. 175 have been completed to date. Only pensioners matches have identified any issues.</li> <li>• In relation to audit recommendations, there is a reset currently taking place as the team is moving to a new system for tracking actions. This has prompted a data cleanse exercise. As a result, there has been a slight increase in the number of recommendations reported as outstanding. It is anticipated that this might increase as we approach year end as the deadline for some recommendations is listed as March 31<sup>st</sup>.</li> <li>• Excellent feedback is still received in the post-audit survey's, the return rate is 50%.</li> <li>• With reference to Absence Management, which received a limited opinion, in some areas there was a lack of policy compliance and since the report was issued, the policy has been revised and better comms have been provided to provide clarity around responsibilities.</li> <li>• A lot of issues were raised around evidence and a document trail as there was no central repository for such documents. People Services will pick this up as part of a wider piece of work, reviewing the My Service Portal.</li> <li>• Lastly, there was a slight data quality issue, information in MyTime was accurate, but when extracted to view via dashboard, if the reason for absence changed 3 times or was left blank it would stop counting days. A task and finish group has been created to explore why this is happening.</li> </ul> <ul style="list-style-type: none"> <li>- Jon Darling asked, when the report comes through and recommendations are available, what is the process to get the final set of agreed actions to their owners?</li> </ul> <p>Pete Gillet explained how he has taken a personal, hands on approach of this work as it sits in his portfolio. There is a cross departmental group which Pete chairs which looks at the</p>

	<p>recommendations and highlights key actions. There have been two meetings of the group already, drawing out key strands and how the elements of MyTime work. An update to MyTime is imminent which will upgrade and strengthen controls. Pete suggested that an update on the outstanding recommendations were provided monthly to Members.</p> <p>Lynn Joyce explained that when internal audit make a recommendation, a draft report is issued, and a manager is provided with recommendations. This goes to a portfolio lead to approve. This is to make sure that management actions and timescale are reasonable. The report goes to the top level of the Force to get assurance. The open actions are taken to Finance Governance Board to get traction. The aim is with the new tracker, there will be improved engagement with stakeholders.</p> <p>Pete Gillet added that the Finance Governance Board is a forum where every month there is a monitoring progress against the recommendations to justify where the updates currently sit. Pete is happy to share these updates between meetings to show progress is being made. The intention is to see the actions acted upon appropriately.</p> <ul style="list-style-type: none"> <li>- Rachel Barber asked whether there was any benefit with regards to how often a timescale is set, some on the register are 2/3 years old. If an item needs to be reset 10 times for example, this may be a concern for members.</li> </ul> <p>Previously, revised dates have not been allowed, the original has always been kept. Moving to allow a revision date is a new concept. The Financial Governance Board will have sight of any revised dates and see how many revisions there have been. Most should only have one.</p> <ul style="list-style-type: none"> <li>- Jon Darling raised concerns around the Museum audit, after a limited assurance and concerns given last time, there are five actions overdue. Could any information be given on why a recent report has so many actions overdue so quickly?</li> </ul> <p>Pete Gillet confirmed that the Assistant Chief Constable responsible is giving this area lots of scrutiny and looking at the business plan, the strength of financial controls etc. An update can be provided in due course.</p> <p>Lynn Joyce added that there is a lot of governance in place on this item, with updates being received as recently as yesterday. Management are reporting that all recommendations have now been implemented; we'll gather evidence to support this position. Many of the financial recommendations may not be able to be implemented fully due to the museum being staffed by volunteers and having minimal staff on site. Some items need to go through Governance Board for risk acceptance before being brought to the Committee. Vast improvements are being seen though.</p>
691	<p><b>Item 15 – External Audit: Annual Report year ended 31/3/2024</b></p> <p><i>Presented by Zoe Thomas</i></p> <ul style="list-style-type: none"> <li>• At the end of an audit cycle, 2 reports are presented, Accounts and one relating to the Value for Money arrangements. Both were issued along with an opinion just before Christmas to management and the PCC and Chief Constable.</li> <li>• The audit report was brought to the last meeting though the finalisation was too late to being to that meeting, so it is brought today for completeness procedures.</li> <li>• There is a positive direction of travel compared to the previous year. The 2 significant weaknesses have been reduced to one in the report, no more improvement recommendations were issued.</li> <li>• In relation to management sustainability, this is a challenging environment being in the local government sector and policing. Positive arrangements are included, in terms of planning, the levels of reserves and production of accounts, there is a</li> </ul>

	<p>positive picture in terms of the financial arrangements. There is a recommendation around savings and the transparency of savings and the ongoing reporting.</p> <ul style="list-style-type: none"> <li>• In relation to Governance, the findings reflect that a lot of the areas in the significant weakness were in the PEEL report, the Inspectorate moving away from Engage status is a factor in the assessment. It is recognised that a strengthened and robust performance management arrangement has been brought in by the Deputy Chief Constable and the improvement and performance afforded by the new operating model has impacted on the assessment of government arrangements.</li> <li>• An improvement recommendation was made around internal audit recommendations which have been discussed at this meeting so will be revisited in this year's audit.</li> <li>• Finally, the 3 E's. The significant weakness was kept in this year as it reflects the journey of improvement. This will also be revisited as part of this year's work.</li> </ul>
692	<p><b>Item 16 – External Audit Progress Report and Sector Update</b></p> <p><i>Presented by Zoe Thomas</i></p> <ul style="list-style-type: none"> <li>• It was intended to bring the Audit plan to the meeting but due to a technical issue around materiality it was not possible. This has been resolved at Board Level and the plan will now be issued to management and will be brought to the next meeting.</li> <li>• Planning has started and an interim visit is planned for next week, to do a lot of transactional sample testing.</li> <li>• A date has been agreed in the summer to do a final accounts visit, this will be between June and August.</li> <li>• It is likely that an opinion will be issued in September, quite often external factors such as the pension fund can delay this.</li> </ul> <p>- The Chair asked whether this may be the final year that the Pension fund delays the opinion being given as there is a recommendation that this is something done as a standalone piece?</p> <p>Zoe was unable to confirm anything in relation to this.</p> <p>- Jon Darling asked whether there were any major changes to be expected or would it be a similar approach to previous?</p> <p>Zoe clarified that in terms of the opinion plan, the significant risk areas were around Pensions, PPE and management override controls, it will be the same this year. A new area this year and new risk will be the implementation of IFRS16 and the lease arrangements. In terms of VFM, last year's significant weaknesses will form the basis of this year's plan. There will be investigations of the risk register and what the Inspectorate is saying, no new significant areas are expected this year.</p> <p>- The Chair asked if an updated plan could be shared in advance of the next meeting it would be much appreciated.</p>
693	<p><b>Item 17 – JAC Work Programme</b></p> <p><i>Presented by Sue Davis</i></p> <ul style="list-style-type: none"> <li>• This item is just for noting, there are no changes noted.</li> </ul>
	<p><b>Date of the next meeting:</b></p> <p>Thursday 26<sup>th</sup> June 2025</p>