



Heddlu Police  
**DYFED-POWYS**



Comisiynydd Heddlu a Throseddu  
Dyfed-Powys  
Police and Crime Commissioner

**Meeting: Joint Audit Committee**

**Venue: Teams**

**Date: 02<sup>nd</sup> October**

10.30am – 1.30pm

<b><u>Members:</u></b>	Ms Kate Curran (KC) Chairperson Mr Farhan Shakoor (FS) Ms Julie James (JJ) Ms Caroline Wheeler (CW) David Macgregor (DM)
<b><u>JAC Attendees</u></b>	DCC Ifan Charles, Deputy Chief Constable (IC) Mr Dafydd Llywelyn, Police and Crime Commissioner (DLI) Ms Carys Morgans, Chief Executive Officer (CM) Mr Edwin Harries, Director of Finance (EH) Ms Nicola Davies, T-Chief Finance Officer (ND) Mr Jason Blewitt, Audit Wales (JB) Ms Fiona Roe, TIAA (FR) Mr Jonathon Maddock, TIAA (JM) Ms Gaynor Maddox, Head of Programmes and Change (GM) Ms Michelle Reynolds, T-Head of Finance (MR) Mr Neil Evans, Business Manager OPCC (NE) Insp Richard Janas, Inspector HMIC Inspection (RJ) DI Sian Davies, Investigator Professional Standards (SD) Ms Danielle Rotberg, Payroll Specialist (DR) Mr Stephen Havard, Head of ICT (SH) Mr Mark Hall, Senior ICT Operational Manager (MH) Ms Debby Jones, Information Manager (DJ)
<b><u>Apologies</u></b>	Dr Richard Lewis, Chief Constable Ms Beverley Peatling, Chief Finance Officer
<b><u>Declarations of Interest:</u></b>	None

**ACTION SUMMARY FROM MEETING ON 14<sup>th</sup> March 2024**

<b>Action N°</b>	<b>Action Summary</b>	<b>To be progressed by</b>	<b>Progress</b>
A53	That the planning and assurance cycle is included on the agenda of the next JAC Meeting	T-Supt Louise harries	<b>Complete</b> – The planning and assurance cycle was considered at the Statement of Accounts Seminar on 6 <sup>th</sup> November.

**ACTION SUMMARY FROM MEETING ON 31<sup>st</sup> July 2024**

A14	That the Committee undertake a self-assessment of the Internal Audit process undertaken by TIAA in 12-18 months' time.	CFO	<b>In Progress</b> – a self-assessment of the internal audit process will be undertaken and reported back to the Committee during 2025/2026
A17	That TIAA review the outcomes contained within the Collaborative review of the Data Protection Act to understand the rationale behind the outcomes and a revised report is presented to the next Committee meeting.	FR	<b>In Progress</b> – the report will be included on the agenda for the next meeting.
A18	That the Audit Governance Group establishes and maintains a role to ensure that any controls identified via internal audit reviews are adhered to and implemented.	CFO/CEO	<b>Complete</b> – Terms of Reference to be reviewed at the September meeting
A19	That the Joint Audit Committee review progress of implementing the recommendations contained within the Collaborative review of Telematics in January 2025.	JAC	<b>In Progress</b> - this will be included on the Joint Audit Committee meeting in January 2025.
A24	That consideration is given to include a review of the Whistleblowing policy and procedures in the Internal Audit Annual Plan 2025/26	Audit Governance Group	<b>In Progress</b> – This will be considered by the Audit Governance Group

- 1. Apologies for absence**
- 2. Declarations of interest**
- 3. To confirm the minutes of the meeting held on the 31<sup>st</sup> of July 2024**

The minutes of the meeting held on 31<sup>st</sup> July 2024 were accepted as a true record by the Committee

#### **4. Review of Outstanding Actions**

The Committee discussed the following outstanding actions from previous meetings : -

A17- A meeting will be held between FR and FS prior to further information being brought to the next meeting.

A18 – CM confirmed that this had been discussed at the last Audit Governance Group and advised that the Terms of Reference had been approved. This will result in a greater focus on internal controls and critically the communication in terms of management comments.

#### **5. Joint Audit Committee Work Plan**

NE advised that the work plan had been pulled together considering the Committees Terms of Reference but the way it was now being used there is a danger of it becoming unwieldy. NE proposed to the members that once 2025 meeting dates are agreed a document will be created to ensure members can see the reports that are due in each meeting. Committee agreed with suggestion.

JB provided an update to the members on the external audit progress in relation to the 2023/24 accounts where it is on schedule to be completed by the end of October and subsequently in a position to meet the audit committee by the end of November to officially sign off the accounts.

**ACTION A27 - That an additional document is developed to complement the current workplan that includes a mechanism for Members to see any agenda changes.**

- 6. To receive an update from the Audit Governance Group Meeting held on the 25<sup>th</sup> September 2024 to include the Annual Summary Report on the timeliness of audit reports.**

MR provided an update from the Audit Governance meeting held on the 25<sup>th</sup> of September. MR advised that the focus is on the collaborative side of the business and reporting on similar KPI's as other Forces. There has been good progress in regard to 2024/25 internal audits and all have been scheduled in. The group are also monitoring recommendations and ensuring regular updates are provided and working closely with TIAA.

DLI stated that the recommendation in relation to contingency planning seems to require something specific to happen, but the action is different to what the recommendation states. GM will review and update the comments accordingly.

KC asked for clarity in relation to the KPI 10 day target and whether more information could be provided to allow the Committee to have more of an understanding.

MR advised that there is a target of 10 days for a draft report to be prepared following the exit meeting between the Force and TIAA. FR advised that across the sector it was very rare to see the target met, but this was generally due to the number of individuals who were sometimes required to comment on a final report.

FS raised an issue within the internal audit plan in relation to the days set aside for the cyber security and change management reviews where 8 and 10 days have been set respectively. FS stated that it would be more beneficial to spend more time undertaking a review of cyber security due to the breadth of the subject rather than spend more days on change management which is one subject area

FR stated the timings have been developed by considering previous reviews of the areas. FR advised they would consider the scopes of the reviews and advise whether the timings were appropriate.

**Action A28 - That a report on the performance of KPI's in relation to the 10 day target on internal audit responses is provided to the Committee on a quarterly basis.**

**Action A29 - That TIAA considers the number of days allocated to specific reviews to ensure timescales are practical for the area under review.**

**Action A30 - That a report is presented to Members to highlight the changes to Audit Governance Standards and what it means for reporting standards.**

## **7. To consider the actions of the Corporate Governance Group meeting held on the 1<sup>st</sup> October 2024 (Director of Finance)**

The Committee received an update from EH on the actions of the Corporate Governance Group that met on the 1<sup>st</sup> of October. The Committee was advised that there were discussions about the external audit and the time frame for the completion of the statement of accounts audit. EH advised HMICFRS are due to meet with the Force week commencing 7<sup>th</sup> October to discuss the outstanding Areas for Improvement (AFI's) and general inspection matters. Further discussions were had on the Force Risk Register and an Annual Governance Statement update was received with no issues raised.

The Corporate Governance Group received an update on the review of policies and advised that there is good process across the board, but a couple of issues were raised in terms of capacity with PSD and Welsh language and an action has been taken from the meeting to ensure that further progress is made.

## **8. To consider the following reports of the internal auditors:**

### **a. To consider the Summary Internal Controls Assurance (SICA) Report 2023/24**

The Committee considered the Summary Internal Controls Assurance report. JM summarised the audits in terms of the overall outcomes and the number of recommendations. JM advised that there have been delays with some collaborative reviews where the delays were as a result of waiting for information however, the delays were not attributable to Dyfed-Powys. JM provided an update of the status of several reports which will be available for the Committee to consider at their next meeting including health and safety, uniform stores and risk management. JM advised good progress is being made and all the reviews for the year have been scheduled. The report also summarised the client briefings and an update to the global internal audit standards.

### **b. To consider the Collaborative Review of Fleet Management – Fuel Usage**

JM presented the review to the committee and confirmed substantial assurance was given with no recommendations. JM highlighted that this was a pleasing report compared to the previous review where issues had been found in relation to the incorrect fuel usage.

### **c. To consider the Assurance Review of Crime Recording**

JM presented the Assurance Review of Crime Recording to the committee where it was given an overall reasonable assurance. JM wanted to bring the committee's attention to the three priority two recommendation. The first one was in relation to a missing procedure or workflow document for Crime Recording auditing purposes and that the recommendation had been agreed and a workflow process map will be completed. The second recommendation is an anomaly within the dashboard figures, but this will be considered and rectified as part of version two of the dashboard. The third recommendation is in relation to issues within outcomes and the need for these to be added to the dashboard so any data integrity issues can be formally captured. JM note that this was an overall good outcome.

DM raised a concern in relation to the discrepancy figures following the review of missed crimes page of the dashboard asked does this warrant a further follow up piece of work in 2025/26 to monitor progress in implementing the recommendations.

CM advised that this level of scrutiny was welcome however, the Committee should be mindful that there may be other reviews planned for the area and that there is a need to ensure that duplication of work is avoided where possible.

KC confirmed an action to be put in place for the OPCC to advise how best to take the issue forward.

**Action A31 - That the OPCC take a lead role in ensuring that the recommendations contained within the assurance review of Crime Recording are progressed whilst ensuring there is no duplication of review mechanisms.**

#### **d. To consider the Assurance Review of Risk Management**

The Committee consider the Assurance Review of Risk Management that was given a reasonable assurance. The Committee noted there were two priority two recommendations. The first was in relation to Departments needing to use risk registers and the second was in relation to the need for risks to be reviewed to confirm whether the scores between inherent and residual risks had changed.

KC raised an issue around the training of staff and felt the management comments ambiguous. TIAA have said there is no way of monitoring or recording who's actually done the training or followed it through or watched the video and the management comments were 'we'll provide it'. KC asked if the Force are happy with that response.



GM confirmed it is her team's responsibility and will review the comments and take an action to come up with some form of training plan for risk managers.

KC mentioned there's no need to see a training plan but would like to see a report brought back to the next meeting with management comments with actions and a plan.

**Action A32 – That the report of the assurance review of risk management is brought back to the next meeting with an update on management comments and information on how the recommendations will be addressed.**

**Action A33 - That the Audit Governance Group considers the process where the Force disagrees with recommendations made by TIAA during an internal audit.**

**Action A34 - That JAC Members receive a copy of the Risk Management Policy, Risk Management Framework and any other risk associated information.**

**e. To consider the Final Internal Audit Annual Report**

The committee considered the Final Internal Audit Annual Report and JM advised that the report put before Members was an update of the draft report that had been considered at the previous meeting and no changes have been made.

**f. To consider the Internal Audit Plan 2024/2025**

JM presented the Internal Audit Plan 2024/2025 and advised that two reviews had been removed as they had been cancelled.

**9. Progress Report on Pensions Investigative Work**

DR provided an update on the progress on the Pensions Investigative work – The audit found that of the 19 employees that were checked, 2 were found to be contributing to the incorrect pension rates. DR confirmed that new processes are in place to ensure all employees are on the correct pension rates which means checks are undertaken on a monthly basis rather than the year end checks previously in place. The checks which have been agreed with the senior manager of finance and business systems are a spreadsheet that has been created which is populated with live data each month. Work is then undertaken to cross reference that individuals are on the correct pension banding. This exercise was undertaken in September and only one person was on the incorrect banding. This was investigated and it was found that the individual was on the wrong rate due to an administrative error. As this was identified as part of a monthly

check it would mean that because it was found early enough it would not mean any long term financial issues for the individual concerned.

The Committee welcomed the report and were satisfied with work that has been undertaken to monitor this situation.

## **10. To consider an update on the Corporate Governance Framework**

Members were advised that a comprehensive review of governance arrangements had been undertaken within the OPCC. Following this review recommendations have been taken forward and recently the first meetings took place of the joint Force and OPCC Projects and Funding Group, Evidence Based Policing Group and the inaugural meeting of the new Policing Board under its new terms of reference.

CM advised that given the breadth of the work the review of the Corporate Governance Framework is still work in progress, but it is intended to present a draft to the Committee at the meeting to be held in December.

## **11. CIPFA Management Checklist**

EH presented a detailed report of the actions from the Chartered Institute of Public Finance and Accountancy (CIPFA) management checklist. CIPFA have formulated a self-assessment matrix to enable public bodies to assess their financial planning arrangement against established practice. Each year, following the end of the budget and MTFP process, the Force assesses its arrangements for formulating its financial plans against this matrix. For the 2024/25 cycle, the matrix was completed and discussed at the Joint Audit Committee Statement of Accounts Seminar held on the 13<sup>th</sup> February 2024. The completed matrix was also discussed at the Joint Audit Committee Meeting held on the 31<sup>st</sup> July 2024. This is largely a self-assessment process conducted by members of the Finance Department with scrutiny from the Joint Audit Committee which is welcomed to ensure an added level of assurance in this process. Although compliant against the fundamental aspects and requirements arising from the matrix, the exercise did highlight some areas where it was recognised that improvements could be made to strengthen the overall arrangements.

KC mentioned that it had previously been agreed to have updates on the progress of the actions every 6 months rather than yearly.

**Action A35 - That the Committee receives an update report in 6 months on progress being made against actions contained within the CIPFA Management Checklist.**



## **12. Annual Treasury Management Outturn Report 2023/24**

ND presented the annual treasury management outturn report 2023/24 to the committee. Members were happy with the progress being made.

## **13. His Majesty's Inspector of Constabulary Fire and Rescue Services (HMICFRS) Update**

RJ provided a HMICFRS update to the committee and confirmed that the next PEEL inspection will be in 2025. The Committee were advised correspondence has been received from HMICFRS recently in relation to proposed changes to their inspection programme which includes a PEEL inspection and there's a deadline of the 25<sup>th</sup> of October to provide a response in relation to a number of key questions.

The Committee were informed the Force currently has 29 areas for improvements, 23 of which are from PEEL inspections. There are 56 recommendations open. Sarah Lewis HMIC Force Liaison Lead, & Mick Montford are due to visit the Force shortly with a view to meeting with leads to consider progress against the areas for improvement.

## **14. ICT Report in response to Audit Member Questions**

SH provided the committee with an overview of the ICT report. SH confirmed the report demonstrates that there are processes in place to ensure the Force is in a secure position should a disaster occur via a cyber-attack or power outage for example. The report also highlighted the continuity plan in place to deal with that. In regard to an interrupted power supply there are generators in place to ensure the equipment wouldn't fail against that sort of interruption.

As part of the plans there is the need to ensure that data is backed up. Microsoft itself keeps 4 separate copies of everything but it does state that an additional separate back up should be undertaken, and there is a piece of work being undertaken to identify a separate backup solution as an additional failsafe. Members asked whether inappropriate access was given to certain individuals, and they were advised that this has been reduced to the minimum possible and there are a significant number of controls in place around the activities carried out by those individuals.

Members were advised that testing is undertaken to ensure there is cyber resilience following any form of cyber attack or other event. The testing is constantly updated and is in line with the National Monitoring Centre.

A detailed discussion ensued in relation to control in place to safeguard the organisation.

## **15. Update on Information Management and the Information Commissioner's Office Action Plan**

DJ provided an update to the committee on information management and the Information Commissioner's Office action plan.

During 2024 eight data breaches have been referred to the Information Commissioner's Office. The Force follows National Police Chief's Council (NPCC) referral criteria when deciding whether to refer a case to the ICO or inform a data subject. Two reported breaches have been reported to PSD.

DJ advised that the Disclosure Unit has been facing a large backlog of work in both Freedom of Information and Data Protection. This is attributed, in part, to staffing issues faced by the Unit. Delays in the completion of disclosure cases represents risks to data subjects, the safeguarding process, the Force and the Data Controller.

On the 9<sup>th</sup> May 2024 the ICO issued the Chief Constable with an Enforcement Notice in relation to the Force's handling of FOI requests. Following a significant amount of work and the associated ICO action plan the numbers of FOI's outstanding has reduced significantly and as of 13<sup>th</sup> of September there were a total of 8 FOI cases overdue. The requirement is to clear all the cases that were overdue at the date of the Enforcement Notice by the 30<sup>th</sup> November. As of 19<sup>th</sup> September, all such cases had been completed.

As previously reported, the Force was, in 2023, subject to a consensual audit of the FOI function. Twenty recommendations were issued and ten have to date been completed. Work continues to complete the recommendations prior to the ICO final follow up audit to take place week commencing 21<sup>st</sup> October 2024. Staff are working on the completion of the recommendations. A meeting is being arranged with the DCC for week commencing 7<sup>th</sup> October to appraise the DCC of progress in readiness for ICO follow up audit. The Force is required to provide monthly compliance statistics in respect to FOI requests and subject access requests to the NPCC National Police Freedom of Information and Data Protection Unit.

KC asked for information in relation to the Subject Access Request (SAR) figures and why the number completed in time during August had dropped considerably, was this to do with Annual Leave or staff concentration on FOI's. DJ advised that it was a mixture of both however, it should be noted that there are separate staff who deal with FOI and SAR.

CM advised that discussions have been held with Inspector Delyth Evans to explore how the OPCC can undertake further scrutiny activity to assist in this area whilst appreciating there are other internal mechanisms in place also.

## **16. Update on Fraud Activity**

The Committee received an update from SD on fraud activity where 5 officers and one member of police staff are subject of fraud or linked theft investigations that are being overseen by the professional standards department and anti-corruption unit. There are no active fraud investigations ongoing for on duty conduct of either police staff or officers, however there is one off duty potential fraudulent investigation ongoing.

## **17. Update on Members ICT and Access to Papers**

NE provided an update to the members regarding ICT and access to papers and advised that if testing is successful there will be no need to issue a Force laptop. It is proposed that Members are provided with guest access to Teams which will allow members to access all the papers they require. The internal testing has been positive, and it is hoped to test with Members in the near future.

## **18. Update on Members Induction Programme**

NE provided an update on the members induction programme and confirmed the document was developed by consideration of other OPCC's induction programmes, the Committee's terms of reference and the members training needs analysis to ensure everything was covered. The draft programme is split under seven headings that cover the majority of roles within the Joint Audit Committee. NE asked each member to consider the document and would meet with members individually to discuss any more opportunities that are required. NE also confirmed that a list of acronyms is also being worked on by colleagues within the Force and it will be shared with the members once completed.

DM welcomed the document but felt that perhaps the timings on some of the items were ambitious but would raise these in consultation with NE.

**Action A36 - That NE meets with JAC members individually to discuss the induction programme and consider the timescales contained within the document.**

## **19. Members Updates including matters from All Wales Joint Audit Committee Training**

Members Update

JJ provided an update in relation to attending the Corporate Governance Group meeting that took place on the 1<sup>ST</sup> of October and an update on the People,

Culture and Ethics meeting. JJ is spending a day with Linda Williams and HR on the 7<sup>th</sup> of October to gain a greater understanding of the work, pressures and challenges on HR.

FS confirmed he attended a meeting of the ICT Strategic Board which went well and wanted to emphasise to TIAA that with Microsoft 365 they get a power BI free licence which will assist in developing dashboards and data analysis which could help with future audits.

KC will be attending the Strategic Estates group meeting in a few weeks' time and also attended the strategic finance meeting which was interesting and informative with no concerns reported. KC stated that as Caroline is now a full member of the Committee NE will undertake a review of which boards JAC members attend as part of their role.

**Action A37 - That a review is undertaken with JAC Members on which Boards they should attend as part of their JAC role**

## **20. Any other business**

JJ mentioned that in the Corporate Governance Group she attended that there was a document called Horizon scanning which would be a useful document for all members to receive to stay up to date with the challenges. GM advised that the horizon scanning reports accompany the corporate risk report when it is presented to the Joint Audit Committee.

### **Date of next meeting:**

**6<sup>th</sup> November 2024 – Statement of Accounts Seminar**

**27<sup>th</sup> November 2024 – Finance Seminar**

**27<sup>th</sup> November 2024 – Formal Joint Audit Committee to sign off Statement of Accounts (Immediately following the Finance Seminar)**

**5<sup>th</sup> December 2024 – Joint Audit Committee**

ACTION SUMMARY FROM MEETING ON (2<sup>nd</sup> October 2024)

Action N°	Action Summary	To be progressed by	Progress
A 27	That an additional document is developed to complement the current workplan that includes a mechanism for Members to see any agenda changes.	NE	<b>In Progress:</b> A new document has been prepared for Members consideration.
A 28	That a report on the performance of KPI's in relation to the 10 day target on internal audit responses is provided to the Committee on a quarterly basis.	Audit Governance Group	<b>In Progress:</b> Will be included on the agenda for the meeting to be held in January 2025.
A 29	That TIAA considers the number of days allocated to specific reviews to ensure timescales are practical for the area under review.	FR/JM	<b>In Progress:</b> Once this has been considered an update will be provided to the Committee.
A 30	That a report is presented to Members to highlight the changes to Audit Governance Standards and what it means for reporting standards.	FR	<b>In progress:</b> This will be presented to the meeting to be held in January.
A31	That the OPCC take a lead role in ensuring that the recommendations contained within the assurance review of Crime Recording are progressed whilst ensuring there is no duplication of review mechanisms.	OPCC	<b>In progress:</b> Meeting scheduled for January.
A32	That the report of the assurance review of risk management is brought back to the next meeting with an update on management comments and information on how the recommendations will be addressed.	GM	<b>In Progress:</b> An update will be provided to the Committee.
A33	That the Audit Governance Group considers the process where the Force disagrees with recommendations made by TIAA during an internal audit.	Audit Governance Group	<b>Complete:</b> this was discussed at the last Audit Governance Group Meeting. It was agreed that the management

			<p>comments would indicate if the recommendations were accepted or not with appropriate commentary. It was also noted that findings for each audit are discussed in the closing meeting. There will be further opportunity to meet with TIAA if the department felt the recommendations were not reasonable.</p>
A34	That JAC Members receive a copy of the Risk Management Policy, Risk Management Framework and any other risk associated information.	NE	<p><b>Complete:</b> The information has been circulated to Members.</p>
A35	That the Committee receives an update report in 6 months on progress being made against actions contained within the CIPFA Management Checklist.	DoF	<p><b>In Progress:</b> a report will be included on the agenda for the meeting to be held in March 2025.</p>
A36	That NE meets with JAC members individually to discuss the induction programme and consider the timescales contained within the document.	NE	<p><b>Complete:</b> NE has received comments from Members who were happy with the content of the programme and requested that the timings be amended for the early parts of the</p>



			induction programme.
A37	That a review is undertaken with JAC Members on which Boards they should attend as part of their JAC role	NE	<b>Complete:</b> Members have been allocated to their requested / preferred boards.