



Heddlu Police
DYFED-POWYS



Comisiynydd Heddlu a Throseddu
Dyfed-Powys
Police and Crime Commissioner

Meeting: Joint Audit Committee
Venue: Hydra 119 & Teams
Date: 5th December
10.30am – 1.30pm

<u>Members:</u>	Ms Kate Curran (KC) Chairperson Mr Farhan Shakoor (FS) Ms Julie James (JJ) David Macgregor (DM)
<u>JAC Attendees</u>	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) Ms Gaynor Maddox, Head of Programmes and Change (GM) Ms Michelle Reynolds, T-Head of Finance (MR) Mr Neil Evans, Business Manager OPCC (NE)
<u>Apologies</u>	Ms Caroline Wheeler (CW) Dr Richard Lewis, Chief Constable Ms Beverley Peatling, Chief Finance Officer Mr Jonathon Maddock, TIAA (JM)
<u>Declarations of Interest:</u>	None

ACTION SUMMARY FROM MEETING ON 31st July 2024

Action N°	Action Summary	To be progressed by	Progress
A14	That the Committee undertake a self-assessment of the Internal Audit process undertaken by TIAA in 12-18 months' time.	CFO	In Progress – 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	Complete – the report is included on the agenda for 29 th January 2025.
A19	That the Joint Audit Committee review progress of implementing the recommendations contained within the Collaborative review of Telematics in January 2025.	JAC	Complete – the report is included on the agenda for 29 th 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	In Progress – This will be considered by the Audit Governance Group

ACTION SUMMARY FROM MEETING ON 2nd October 2024

Action N ^o	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	Complete: 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	Complete: This is included within the report on the agenda.
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	Complete: Members received this information on 22 nd January 2025
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	Complete: This is included on the agenda for the meeting on 29 th January 2025.
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	In progress: 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	Complete: An update will be provided to the Committee on 29 th January 2025.

A35	That the Committee receives an update report in 6 months on progress being made against actions contained within the CIPFA Management Checklist.	DoF	In Progress: a report will be included on the agenda for the meeting to be held in March 2025.
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3. To confirm the minutes of the meetings held on the 2nd October 2024 and 27th November 2024

The minutes of the meetings held on 2nd October 2024 and 27th November 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- Following a meeting between FR and FS the report of the Data Protection Collaborative review will be reissued.

A 29 – Due to conflicting priorities will consider the number of days allocated to specific reviews to ensure timescales are practical for the area under review in due course and an update provided to the next meeting.

A32 – GM advised that with regards the assurance review of Risk Management a meeting has been held with staff in relation to the management comments that were provided to the meeting and an update will be presented to the next meeting.

5. Joint Audit Committee Work Plan

NE advised that following the last meeting a new document has been developed that highlights the reports that are due to each meeting. It was noted that the Excel document would continue to be included on the agenda to allow Members to have assurance that standard reports would be considered in a timely manner.

It was noted that there is a need to set up a private meeting between the Committee, TIAA and Audit Wales in the New Year.

KC requested that an update report on Information Management be included on the agenda for the foreseeable future to allow the Committee to monitor progress.

The Committee requested that the Excel document be revised to remove the Members requested items as these have already been considered and any future requests would form part of the newly developed document.

ACTION A38 - That a meeting is set up between the Joint Audit Committee Members, TIAA and Audit Wales.

ACTION A39 - That an Information Management Update reports is included on the agenda for future meetings to allow the Committee to monitor the progress being made.

ACTION A40 - To remove Members requests from the generic work plan, namely the Estates Statutory Compliance report and Pension Investigations report. Requests of this nature will be captured within the actions and included on the newly developed work plan document.

6. To receive an update from the Audit Governance Group Meeting held on the 11th November 2024.

MR provided an update from the Audit Governance meeting held on the 11th November. MR advised that all audits are planned, and good progress is being made. 7 Audits have been completed, 5 of which have received substantial assurance. There is monitoring of the KPI's in relation to the number of days between the exit meeting and the draft report.

FS noted that it was pleasing to see the KPI's included on the document but suggested that it would be beneficial for Members to see a flag or a colour to highlight the reviews where KPI's are not being met. This would assist in focussing discussions.

DM asked whether the Ammanford Disaster Recovery site was now live. EH confirmed that the site is now live, and GM further advised that there are good recovery plans in place from the Cyber and IT side as these have been built in to the business continuity plans.

JJ asked for an update in relation to the open recommendations for Human Resources and the fact that the implementation dates have been revised. MR advised that she would be holding a meeting with the Director of People and Organisational Development shortly. The Committee requested that the Director attend the next Committee meeting to provide an update.

Action A41 - That a flag/colour status is included within the Audit Governance Group to allow members to identify those reviews that have longer delays.

Action A42- That the Director of People and Organisational Development attends the next meeting to provide an update in relation to the Human Resources Internal Audit Recommendations.

7. To consider the actions of the Corporate Governance Group meeting held on the 20th November 2024 (Director of Finance)

The Committee received an update from EH on the actions of the Corporate Governance Group that met on the 20th November. EH advised Members that there had been discussion in relation to the custody health care contract which was due to go live. Further discussions were held in relation to issues in around the vetting process.

Following a discussion in relation to an ISO Accreditation Audit being postponed, FS asked for clarity in relation to what type of ISO accreditation. EH advised that this was in relation to accreditation from the Forensic Alliance rather than specific ICT Accreditation.

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. FR summarised the audits in terms of the overall outcomes and the number of recommendations. FR advised that there have been discussions within TIAA to ensure that resources have been allocated to ensure that the reviews are undertaken in time. FR advised that, as mentioned previously there was new global internal audit standards that will come in to effect in January. However, at a National Police audit group a few weeks it was suggested that public sector version of the standards will be coming into effect in April next year. FR continued that guidance will be issued in due course once the public sector elements are launched.

One of the key points coming in to effect is the governance of internal audit but it was agreed that Dyfed Powys Police are in a good position on this front. A key component will be the meetings between the Committee and TIAA.

b. To consider the Interim Follow Up Review 2024/2025

FR presented the report that gave Members an overview of the progress achieved against the Internal Audit Plan for 2024/2025. Members noted that most of the reports so far had received substantial assurance. FR noted that this was to be expected with many of the reviews that had been undertaken as they were in relation of financial processes which are audited on an annual basis. Members were advised that 26 recommendations have been implemented with a further 15 outstanding. Those outstanding all have revised implementation dates and will be included in future follow up reports. The reasons behind some of the revisions are due to awaiting system updates or policy revisions and are not areas of concern.

c. To consider the Collaborative Review of Health and Safety Management

The Committee considered the collaborative review of Health and Safety Management that received reasonable assurance and included 4 important recommendations and 5 routine recommendations.

Members noted that 2 of the recommendations had not been agreed by management. The first was in relation to fire drills and the fact that there were 6 overdue drills. Management stated that the drills had been completed in time but had not been recorded due to staff leave. The second was in relation to Health and Safety inspections and that a formula calculation error had been identified on the Health and Safety Audit Fire Drills master spreadsheet. Management stated that they were uncertain why this had been raised as it was a formula glitch on the spreadsheet that was rectified at the time of notification. Members noted their concerns that in relation to these two recommendations they felt they should have been discussed at the exit meeting and this would have negated the need to be included within the final report.

Members raised further concern that there were 3 pages of additional findings in relation to Dyfed Powys Police and in light of this requested that an update report be presented to the next meeting of the Committee so Members can be appraised of the progress being made since the review was undertaken.

FS asked whether there was continuity in relation to the auditors who undertake the collaborative reviews. It was felt that it would be beneficial if the same

auditors were utilised to ensure a consistent approach and commentary across the review.

KC questioned the use of spreadsheets to record health and safety information and asked whether there is a specific Health and Safety system that could be used. KC further noted that it may be beneficial to benchmark Dyfed-Powys against North Wales as they have been given substantial assurance and there may be an opportunity to learn from their processes.

Action A43 - That members are advised if the same auditors undertake the audits in each force when there is a collaborative review as there is a need to ensure consistency in relation to comments made as part of a review.

Acton A44 – That an update report in relation to the Health and Safety Review is brought back to the next meeting which should also include up to date information in relation to Health and Safety training.

Action A 45 – That a review of recording systems within Health and Safety is undertaken and contact is made with North Wales Police to identify possible best practice.

d. To consider the Assurance Review of Risk Management – Mitigating Controls.

The Committee considered the Assurance Review of Risk Management – Mitigating Controls, which was given Substantial Assurance. The Committee noted there were two priority three recommendations. The first was in relation to the review of the Corporate Risk Register and recommended a target score be considered. The second was in relation to a specific risk and a recommendation that the title should be reviewed to ensure the true cause of risk was listed. This recommendation was not agreed as it was stated that given the nature of the risk the title was sufficient.

FS asked whether risks that had been raised in 2022/2023 were still relevant and should they still be included on the risk register. GM advised that there are some risks contained on the register that despite the Force implementing mitigating controls for example the risk in relation to the Police Funding Formula. This risk has been included for a long period of time but whilst we await the Government's decision on whether to review the funding formula it must remain a risk as when it does eventually happen it is likely to have an effect on the finances of Dyfed-Powys Police.

GM further advised Members that as part of the Performance Assurance Cycle updates on specific risks are required by the relevant boards to ensure the risk and associated score remains relevant.

e. To consider the Assurance Review of Treasury Management

The Committee considered the Assurance Review of Treasury Management and noted the Substantial Assurance that was provided.

f. To consider the Assurance Review of General Ledger

The Committee considered the Assurance Review of General Ledger and noted the Substantial Assurance that was provided.

g. To consider the Assurance Review of Budgetary Control

The Committee considered the Assurance Review of Budgetary Control and noted the Substantial Assurance that was provided.

h. To consider the Assurance review of ICT Change Management

The Committee considered the Assurance Review of ICT Change Management and noted the Substantial Assurance that was provided.

9. Treasury Management Mid-Year Report 2024/2025

ND presented to the Committee the Treasury Management Mid-Year Report for 2024/2025 and advised Members that this was a snap shot of the position at the end of September.

Members questioned the information contained under the heading Prudential Indicator 7 – Ratio of Financing Costs to Net Revenue Stream and queried whether capital expenditure is charged directly to the revenue budget or are other aspects charged to revenue. ND advised that this would be amended in the final year end report to provide more clarity.

Action A47 – That the wording in relation to the Prudential Indicator 7 within the Treasury Management report is made clearer in the end of year report.

10. To consider an update on the Corporate Governance Framework

Members were reminded that a comprehensive review of governance arrangements had been undertaken within the OPCC and those new arrangements were now included in the Corporate Governance Framework. Members were asked to note that the responsibilities of the Chief Executive were now included within the main part of the document.

The CEO also advised that there are incoming changes to procurement guidelines that will need to be incorporated within the framework within the new financial year, therefore a further revised framework will be presented to the Committee for their comments in 2025.

Members welcomed the document and requested sight of a document that highlights the changes to allow them to fully understand what changes have been made. One point was raised and that to ensure consistency across the document it should be decided whether to use staff or employees.

Action A47 – That Members receive a copy of the Corporate Governance Framework that highlights the changes made to allow them to make any additional comments.

11. Force Risk Register

GM presented to Members the Force's Corporate Risk Register and noted the Committee's earlier comments in relation to the length and wording of some of the risks.

Members were satisfied with the content of the report.

12. OPCC Corporate Risk Register

NE presented the OPCC Corporate Risk Register and advised that two risks had been closed and removed from the register namely the Goleudy risk due to the fact that the contract ceased on 31st October 2024. The second risk that had been closed was in relation to the new Victims Services contract which was now in place and running following the TUPE transfer of staff on 14th November 2024.

Members were also advised that the score in relation to the Sexual Assault Referral Centre in Aberystwyth had been reduced in response to the fact that Welsh Government funding has been agreed.

NE further advised that the risk in relation to Ministry of Justice funding currently remains on the agenda however, confirmation had been received in the last week that an annual funding settlement had been announced. The funding was a

reduction of circa £24k on the previous year by the OPCC was confident it had sufficient funding to deal with this.

13. Fraud and Anti-Corruption Policy

Members were provided with an updated Fraud and Anti-Corruption Policy and were advised that the changes made were minimal. The Policy has been reviewed by the Professional Standards Department.

KC asked whether Money Laundering policy is a separate policy, and it was confirmed that it is covered by the Fraud and Anti-Corruption Policy. IC advised that in relation to the vetting policy it is linked to the Authorised Professional Practice of vetting. It was noted that Money Laundering should be included within the policy.

The Committee agreed the policy with the caveat that consideration be given to including Money Laundering within the policy.

Action A48 – That consideration be given to including Money Laundering Policy within the Fraud and Anti-Corruption Policy

14. Update on Fraud Activity

NE advised that there were no current updates in relation to fraud activity.

15. Members Updates

Members had no additional updates to provide over and above what had already been mentioned during the meeting.

Date of next meeting:

29th January 2025 – Joint Audit Committee

ACTION SUMMARY FROM MEETING ON (5th December 2024)

Action N°	Action Summary	To be progressed by	Progress
A 38	That a meeting is set up between the Joint Audit Committee Members, TIAA and Audit Wales	NE	In Progress: Convenient meetings dates are being identified prior to a suitable date being set.
A 39	That an Information Management Update reports is included on the agenda for future meetings to allow the Committee to monitor the progress being made.	DJ	Complete: An update report will be included on the agenda for future meetings until further notice.
A 40	To remove Members requests from the generic work plan, namely the Estates Statutory Compliance report and Pension Investigations report. Requests of this nature will be captured within the actions and included on the newly developed work plan document.	NE	Complete: The reports have been removed from the generic work plan.
A 41	That a flag/colour status is included within the Audit Governance Group to allow members to identify those reviews that have longer delays.	MR	Complete: this information is included within reports.
A 42	That the Director of People and Organisational Development attends the next meeting to provide an update in relation to the Human Resources Internal Audit Recommendations.	NE	Complete: The Director of People and Organisational Development will attend the next meeting on 29 th January 2025.
A 43	That members are advised if the same auditors undertake the audits in each force when there is a collaborative review as there is a need to ensure consistency in relation to comments made as part of the reviews.	FR	Complete: Information was circulated to Members on 21 st January 2025.

A 44	That an update report in relation to the Health and Safety Review is brought back to the next meeting that should also include up to date information in relation to Health and Safety training.	SB	Complete: The report is included on the agenda for 29 th January 2025.
A 45	That a review of the use of spreadsheets as a means of recording information within Health and Safety is undertaken and contact is made with North Wales Police to identify possible best practice.	SB	In Progress: Links will be made with North Wales Police to identify possible best practice and an update provided to the Committee.
A 46	That the wording in relation to Prudential Indicator 7 within the Treasury Management report is made clearer in the end of year report.	MR	In Progress: this will be included within the end of year Treasury Management Report
A 47	That Members receive a copy of the Corporate Governance Framework that highlights the changes made to allow them to make comments.	CEO	Complete: The revised Corporate Governance Framework was circulated to Members on 22 nd January 2025.
A48	That Money Laundering policy is mentioned within the Fraud and Anti-Corruption Policy.	HD	In Progress: The Fraud Policy is currently under review and Money laundering will be included within the revised policy.