

Meeting: Joint Audit Committee

Venue: Teams

Date: 31st July 2025

10.00am – 11.45am

<u>Members:</u>	David Macgregor (DM) (Chairperson for the meeting) Ms Julie James (JJ) Ms Caroline Wheeler (CW) Mr Farhan Shakoor, (FS)
<u>JAC Attendees</u>	Mr Ifan Charles, Temporary Chief Constable (IC) Ms Carys Morgans, Chief Executive Officer (CM) Mr Edwin Harries, Director of Finance (EH) Ms Nicola Davies, T-Chief Finance Officer (ND) Mr Jonathon Maddock, TIAA (JM) Mr Jason Blewitt, Audit Wales (JB) Mr Mark McSweeney, T-Supt Head of Service Improvement Unit (MM) 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 Kate Curran (KC) Chairperson Mr Dafydd Llywelyn, Police and Crime Commissioner (DLI) Ms Linda Williams, Director of People and Organisational Development (LW) Ms Aneesa Ali, Audit Wales (AA)
<u>Declarations of Interest:</u>	None

1. To appoint a Chair of the Joint Audit Committee for the period 2025 – 2027

DM nominated Kate Curran to be Chair for the period 2025-2027. Members voted and in an unanimous decision it was agreed that Kate Curran be appointed Chair for the period 2025-2027.

Decision D1 – Kate Curran is elected as Chair of the Joint Audit Committee for the period 2025-2027.

2. To confirm the minutes of the meetings held on the 26th March 2025

The minutes of the meeting held on 26th March 2025 were accepted as a true and accurate record by the Committee.

3. Review of Outstanding Actions

Members were advised that an update had been provided for Action A45 in relation to a review of spreadsheets used by Health and Safety. NE advised the Committee that the Senior Manager within Health and Safety has spoken with North Wales colleagues and this has resulted in a review of performance information at Dyfed-Powys that will negate the use of spreadsheets in the future. This work is to be completed by the end of the year. Member agreed that this action could be closed.

4. Joint Audit Committee Work Plan

The Joint Audit Committee Work plan was provided for Members information. It was noted that on occasions reports are not ready for the meeting they were scheduled to be presented. It was agreed that where this occurs the item on the work plan changes colour to allow it to be easily understood what items have changed date.

Action A1 – Where a report is not prepared in time for the scheduled meeting the corresponding cell on the workplan should be colour coded to highlight those reports that are delayed.

5. Joint Audit Committee Annual Report

The Committee considered their draft annual report covering the period 2024/2025.

DM advised that a footnote should be added to the attendance table to highlight that Brian Jones whilst a member of the Committee during 2024/2025 did not attend a meeting prior to his resignation.

IC noted that the Information Assurance Board was included within the Annual Report and as there had been no attendance by a Joint Audit Committee Member this should be removed from the report.

DM noted that within the Annual Report there was mention of 20 Internal Audit Reviews but the Internal Audit Annual Report stated there were 21 reviews undertaken in 2024/2025. It was agreed that this paragraph be amended within the annual report.

Action A2 – To include former Joint Audit Committee Member Brian Jones as a footnote within the Joint Audit Committee Annual Report.

Action A3 – To remove mention of the Information Assurance Board within the Joint Audit Committee Annual Report as there has been no Members attendance during 2024/2025.

Action A4 – To amend the paragraph contained within the Joint Audit Committee Annual Report in relation to the Internal Audit Reviews undertake during 2024/2025 so that it reflects the Internal Audit Annual Report.

Decision D2 – that the Annual report was approved for publication by the Committee pending amendments outlined above.

6. To receive an update from the Audit Governance Group Meeting held on the 3rd July 2025.

Members considered the report of the Audit Governance Group Meeting held on 3rd July and noted that within the report there were dates pending for Quarter 2 reviews to take place. It was noted that the report should be amended prior to consideration by the Joint Audit Committee so that the report reflects the latest agreed dates for reviews.

CW asked whether the Cyber Security will be undertaken and completed in time. The Committee was advised that the background work had been completed and the review would be completed in time. The Committee were further advised that Cyber Security is now incorporated within the business continuity plans for added resilience.

Action A5– That the Audit Governance Group report is updated prior to the Joint Audit Committee to ensure it is up to date and reflects the latest agreed dates for reviews.

7. To consider the actions of the Corporate Governance Group meeting held on the 18th July 2025 (Director of Finance)

ND provided an update from the meeting of the Corporate Governance Group meeting held on 18th July 2025. The Committee were provided with an update on the business of the meeting that included consideration of HMICFRS progress, the Joint Annual Governance Statement and a policy update.

CM advised that during the meeting JJ had raised a specific query in relation to the whistleblowing policy and it would be beneficial for all members of the Joint Audit Committee to receive an update. CM advised that assurance had been given that people within the organisation have line of sight and confidence that the whistleblowing policy was the appropriate avenue and they were confident to come forward and report any issues. This is being built into training within the organisation alongside some wider culture work being undertaken. There is also

an ambition that the Professional Standards Department has a proactive individual within the team to take this forward.

Action A6 – that members received an update in relation to PSD procedures including information on the whistleblowing policy.

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

a. To consider the Summary Internal Controls Assurance (SICA) Report 2024/25

JM noted that there have been no changes to the plan since it was agreed and that the work for 2024/2025 has now all been completed. In relation to 2025/2026, the majority of the plan now has dates of reviews confirmed.

FS advised that the review of ICT Data Storage should remain on the tracker as incomplete as the report needs to be reviewed following a recent meeting. DM accepted this point and noted that the item is on the agenda for discussion.

b. To Consider the Assurance Review of ICT Data Storage

FS advised that the report that was included on the agenda for the consideration by the Committee would not be the most up to date report as there had been an extraordinary meeting of the Audit Governance Group two days earlier to discuss the content of the draft report.

The Committee were advised that following discussions at the meeting GM had commenced work to address the points raised, including the framing of questions, clarity of report writing and clarity of recommendations.

GM advised that a meeting would be held with the relevant officers to consider the questions raised at review and that a revised report would be completed by early September to allow sufficient time to be presented to the next meeting of the Committee. It was agreed that further consideration of this item be deferred to a later date. In addition, member proposed that an awareness session be arranged for Force officers responsible for responding to Audit findings.

Action A7– That the ICT Data Storage report is deferred from this meeting to allow for the discussions from the extraordinary Audit Governance Group to be reflected in a revised report. An updated report to be circulated to Members outside of the meeting prior to reconsideration by the Audit Governance Group and prior to the next Joint Audit Committee in October.

Action A8 – An awareness session is organised for review leads on what is expected in relation to management comments.

c. To consider the 2024/2025 Internal Audit Annual Report

JM presented the Internal Audit Annual Report to the Committee that contained the overall opinion of the Auditor which it should be noted will not change regardless of the final outcome of the Assurance Review of ICT Data Storage. The opinion for 2024/2025 was that "TIAA is satisfied that, for the areas reviewed during the year, the Police and Crim Commissioner Dyfed-Powys and Chief Constable Dyfed-Powys Police has reasonable and effective risk management, control and governance processes in place".

d. To consider the Assurance Review of Complaints (OPCC)

Members considered the Assurance Review of Complaints (OPCC) which received substantial assurance with one low level priority three recommendations in relation to the decision process on complex cases. Members noted that this was a good report.

FS asked whether the overall governance had been considered during this review. CM advised that the OPCC have recently strengthened the governance arrangements by introducing a Professional Standards Assurance Board which is chaired by CM on behalf of the Commissioner. As part of the agenda there is regular consideration of complaints activity.

e. To consider the Assurance Review of Driver Retraining

Members considered the Assurance review of Driver Retraining which received substantial assurance with no recommendations. Members welcomed the additional information section of the report as it provided a background to an area that the Committee were not familiar with.

9. Draft Annual Governance Statement 2025/2026

Members received the draft Annual Governance Statement for 2025/2026. GM advised that the improvements in the format of the report has emanated from the improvements made in the governance arrangements. There is an audit trail behind the report that allows for scrutiny of any changes.

The Committee considered and agreed the recommendations contained within the report.

10. To Consider the Treasury Management 2024/2025 Outturn Report.

ND advised Members that there is a need to reconsider the report in relation to the prudential indicators as they required minor amendments. The Committee agreed that the information could be circulated outside of the meeting.

Action A9 – That the information contained within the Treasury Management Outturn report in relation to Prudential Indicators is circulated outside of the meeting following amendments.

11. Audit Enquiries to those charged with Governance

Members considered the report "Audit Enquiries to those charged with Governance". The Committee was advised that it is a standard letter from Audit Wales requesting responses to a number of set questions. The questions have been responded to by the relevant officers from the Force and OPCC. DM noted that the responses to the enquiries were satisfactory and welcomed the report.

Members received the report and agreed the management responses contained within the report.

12. Planning and Assurance Cycle

Members considered an update report on the Planning and Assurance Cycle and GM advised that there will be regular updates provided to the Committee moving forward. All department leads are developing presentations to deliver to the Chief Officer team in late August.

JJ advised the Committee that a Corporate Workforce Plan was considered by the Strategic Workforce Planning Board recently and an update on the progress of workforce plans should be included within an update on the Planning and Assurance Cycle. The Committee requested that an update is provided to the Joint Audit Committee meeting in October which will allow sufficient time to consider the information provided and agreed at the Chief Officer's Away Days.

Action A10 – That an update report on the Planning and Assurance Cycle is presented to the Committee at its meeting in October

13. Force Risk Register

The Committee received the latest update report in relation to the Force Risk Register. GM advised that there had not been any significant changes since the Committee considered the last report. One change that needed to be noted was in relation to the Sexual Assault Referral Centres (SARCS) where a concern had been raised in relation to the Swansea centre that had failed accreditation. Due to all SARCS requiring the same accreditation there is an opportunity for the Force to learn from this as they develop the Aberystwyth site.

CW noted that the risk in relation to SARCS was that accreditation may not be achieved by 2nd October 2025 and queried what contingencies were in place should Aberystwyth not receive accreditation. GM advised that there is a contingency in place and the current premises in Bow Street Aberystwyth would continue.

14. OPCC Risk Register

Members received the latest update report in relation to the OPCC Risk Register. NE advised the Committee that a risk had been removed from the register in relation to the Legally Qualified Chairs. The risk has been removed given that no Misconduct Panels have been cancelled due to a lack of a Legally Qualified Chairs, however it would be an issue that would be closely monitored by the OPCC.

The Committee was advised that the score in relation to the vetting risk has reduced and this is because issues or risks have not materialised as initially thought. This will be monitored over the short term and if the situation remains the same this can be removed from the risk register.

NE advised that a new risk had been included on the register and this was in relation to Data Protection Impact Assessments. This is in relation to delays in signing off assessments and this is affecting some of our Commissioned Services. Members noted that a working group has been established to review the situation and this has been escalated to Chief Officers within the Force via the Commissioner's Strategic Performance Board. NE advised that the risk score had been omitted from the report but confirmed that the initial and residual risk score was 25.

15. Update on Fraud Activity

NE provided an update in relation to Fraud activity and advised the Committee there were several cases ongoing currently and these are listed within the report "Audit Enquiries to those charged with Governance"

16. Member Updates

JJ provided an update in relation to the All Wales Joint Audit Committee training and highlighted the presentation received in relation to Cybersecurity and suggested that the remainder of the Committee members receive this training along with any interested officers.

CW gave an update on the work of the Commissioner's Select Committee and the work that has been undertaken currently to gather evidence in relation to anti-social behaviour within the 18-25 age group.

Action A11 – That arrangements are made for a TIAA representative to deliver the Cyber Security presentation to the Joint Audit Committee Members and relevant Officers.

17. Any Other Business

Members were advised that further work is being undertaken in relation to Members ICT access. This is because there have been some conflicts within the systems that have raised issues that require investigation. ICT have also been made aware of a new security feature which is called dynamic watermarking. There are no set timescales currently, but NE will contact Members once there is an update.

Date of next meeting:

24th September 2025 – Statement of Accounts Seminar

22nd October 2025 – Joint Audit Committee

ACTION SUMMARY FROM MEETING ON (31 st July 2025)			
Action N°	Action Summary	To be progressed by	Progress
A 1	Where a report is not prepared in time for the scheduled meeting the corresponding cell on the workplan should be colour coded to highlight those reports that are delayed.	NE	Complete – the work plan will now be colour coded to identify delayed reports.
A 2	To include former Joint Audit Committee Member Brian Jones as a footnote within the Joint Audit Committee Annual Report	NE	Complete – this has been added to the Annual Report.
A 3	To remove mention of the Information Assurance Board within the Joint Audit Committee Annual Report as there had been no Members attendance during 2024/2025.	NE	Complete – Mention of the Information Assurance Board has been removed from the Annual Report.
A 4	To amend the paragraph contained within the Joint Audit Committee Annual Report in relation to Internal Audit Reports undertaken during 2024/2025 so it reflects the Internal Audit Annual Report.	NE	Complete – The paragraph within the Annual Report has been amended to reflect the Internal Audit Annual Report.
A 5	That the Audit Governance Group report is updated prior to Joint Audit Committee to ensure it is up to date and reflects the latest agreed dates for reviews	MR	Complete - The report will be updated prior to each Joint Audit Committee.
A 6	That members received an update in relation to PSD procedures including information on the whistleblowing policy.	NE	Complete – A revised Professional Standards Guide was shared with members via email. The guide contains information in relation to whistleblowing.
A 7	That the ICT Data Storage report is deferred from this meeting to allow for the discussions from the extraordinary Audit Governance Group to be reflected in a revised report. An updated report to be circulated to Members outside of the	MR/TIAA	Complete – The ICT Storage report is included on the agenda for the meeting held on 22 nd October 2025. The report was not shared separately with Members beforehand.

	meeting prior to reconsideration by the Audit Governance Group prior to the next Joint Audit Committee in October		
A 8	An awareness session is organised for review leads on what is expected in relation to Management Comments.	MR	Ongoing – Officers have met with representatives from TIAA and a training session will be delivered on 28 th November 2025. The session will also be recorded to allow additional members of staff to receive the training.
A 9	That the information contained within the Treasury Management Outturn report in relation to Prudential Indicators is circulated outside of the meeting following amendments.	ND	Complete – a revised report was circulated to Members on 16 th September 2025.
A 10	That an update report on the Planning and Assurance Cycle is presented to the Committee at its meeting October.	GM	Complete – An update report on the Planning and Assurance Cycle will be included on the agenda for the Finance Seminar to be held on 25 th November.
A 11	That arrangements are made for a TIAA representative to deliver the Cyber Security presentation to the Joint Audit Committee Members and relevant officers.	NE	Ongoing – Cyber Security Presentation to be provided at the meeting to be held in December 2025.