

OFFICE OF THE POLICE AND CRIME COMMISSIONER (OPCC)

**Minutes of a meeting of the Joint Audit, Risk and Assurance Panel (JARAP) meeting
held at Police Headquarters, Enderby at 9.30 a.m. on
Tuesday 23 September 2014**

Present

Mr L Pulford (Chair), Mr I Prince and Mr L Dundas.

Also in attendance

OPCC

Mrs H King (Chief Finance Officer) and Mr P Stock (Chief Executive).

Office of the Chief Constable (OCC)

Mr S Edens (Deputy Chief Constable), Mrs L Saunders (Force Risk and Business Continuity Advisor), Mr P Dawkins (Director of Finance) and Mr S Lutz (Minutes and Actions)

Auditors

Mr D Harris (Baker Tilly) and Ms J Jones (PricewaterhouseCoopers).

33/14. Apologies

Apologies were received from Mr B Millett and Ms K Daisley (JARAP Members) and Ms M Gibbs (PricewaterhouseCoopers).

34/14. Urgent Business

There were no items of urgent business.

35/14. Declarations of Interests

The Chair invited members who wished to do so to make declarations of any interests in respect of items on the agenda for the meeting.

No such declarations were made.

36/14. Minutes of the meeting held on 21 May 2014 and Rolling Action Sheet

The minutes of the meeting held on 21 May 2014 were agreed as an accurate record.

Rolling Action Sheet

Members discussed the format of the action sheet. An updated action sheet is attached to these minutes, and further changes to the format of document will be made for the next meeting.

Action – Mr Millett and Sue Walsh to meet and discuss the deadline for circulating papers to members prior to the meeting.

37/14. External Audit ISA 260

The Panel considered a report of the External Auditors presenting the External Audit ISA 260. A copy of the report marked 'A' is filed with the minutes.

Ms Jones introduced herself to the panel members and provided an overview of her current work.

An overview of the report was provided, confirming that there is no change to the fees the Force pays for the auditing service, and the deadline for the signing of government accounts will be met.

Mrs King confirmed that an internal commissioning audit took place at the end of last year, with another audit due this year.

Members discussed the corporate governance framework which will be reviewed next March.

A discussion took place around the report, where the below actions were raised;

Action – Ms Jones was asked to provide further information around how the £2million that is set aside for PCC's to use for community work is being utilised.

Action – Ms King was asked to bring back to the next meeting an update on commissioning spending.

Action – Ms Jones was asked to bring a further update to the next meeting around the Accounting systems and systems of internal control.

Action – Mr Prince and Mr Pulford are to meet with Mr Millett to discuss/ agree future agenda items for this meeting.

The Panel AGREED to note the contents of the report.

38/14. External Audit SOA & Letter of Management Representation

The Panel considered a report of the Finance Director & Chief Finance Officer presenting the External Audit SOA & Letter of Management Representation. A copy of the report marked 'B' is filed with the minutes.

Mrs King referred to the report and provided an overview, confirming that a lot of work is being undertaken with PricewaterhouseCoopers, who have reviewed our accounts and assets and confirmed an underspend of £54k.

An overview of the representation letters was provided, and it was advised that Sir Clive Loader is hoping to sign it today. Mrs King and Mr Dawkins have signed the copies of the letters.

Mr Pulford thanked all those involved with this work.

The Panel AGREED to note the contents of the report.

39/14. External Audit Process 2013/14

This was discussed under agenda item 37/14.

Members were advised that from 2015, KPMG would take over from PWC as our auditors.

40/14. Risk Register

The Panel received a report from the Chief Constable providing information on the Corporate Risk Register, highlighting the high priority, newly registered and risks of note. A copy of the report marked 'C' is filed with the minutes.

DCC Edens provided an overview the paper, confirming the Office of the Chief Constable currently have 43 risks, and the Office of the Police & Crime Commissioner currently have 7 risks. An overview of the risks was provided.

The panel reviewed the risks and discussed several items with DCC Edens.

Mr Pulford asked that this report shows not only the risk owner, but also who the responsible person is for the risk and their job description in relation to the risk.

Action – Mrs Saunders to update the contents of the report for future meetings.

Action – Mrs Saunders to add a projected completion date to STR127.

Mr Stock provided an overview of the risks that had increased from a Low to Medium rating.

Action – Mr Stock to update the wording of OPCC1700.

Members discussed holding future JARAP meetings in a different location, to allow for members of the public to attend.

Members raised the risk of general election next May, and what this could mean for the OPCC. A discussion followed.

The Panel AGREED to note the contents of the report

41/14. Internal Audit Recommendations and Tracking

The Panel received a report from the Chief Constable providing information on the Internal Audit Recommendations and Tracking. A copy of the report marked 'D' is filed with the minutes.

DCC Edens provided an overview of the report. Mrs King added that the green recommendations are now included within the report.

The Panel AGREED to note the contents of the report

42/14. Internal Audit Progress Report

The Panel considered a report of the Head of Internal Audit providing an update of work completed to date against the Internal Audit Plan 2013/14. A copy of the report marked 'E' is filed with the minutes.

Mr Harris provided an overview of the report, confirming that 4 reports had been finalised since the last meeting, all of which had a positive outcome. There are 3 reports which will come to the December meeting.

A meeting had been held with the audit committees, and another meeting is scheduled for December.

A meeting will take place with the lead HMIC inspector and two PEEL inspectors next week to ascertain what they will look at when carrying out inspections in Force.

Action – Mr Harris to advise of the outcome of his meeting with HMIC/ PEEL at the March 2015 meeting.

The Panel AGREED to note the contents of the report

43/14. Internal Audit Annual Report 2013/14

The Panel considered a report of the Head of Internal Audit presenting the Internal Audit Annual Report for 2013/14. A copy of the report marked 'F' is filed with the minutes.

Mr Harris confirmed that this report was presented in detail at the last meeting. A brief overview was provided.

The Panel AGREED to note the contents of the report

44/14. KiM Property Report

The Panel considered a report of the Chief Constable presenting the KiM Property Report. A copy of the report marked 'G' is filed with the minutes.

DCC Edens confirmed that a new team, led by C/Insp Siobhan Barber, is now looking to manage this. The new property store software is now in place and is being developed to better manage our property. A discussion followed.

Action – DCC Edens is to provide further information to members around the auditing/ checking process for items in the property stores.

The Panel AGREED to note the contents of the report

45/14. Shared Audit Reporting

The Panel considered a report of the Chief Constable & Chief Finance Officer presenting the Shared Audit Report. A copy of the report marked 'H' is filed with the minutes.

Mrs King referred to the report and provided an overview.

DCC Edens spoke about the audits that we carry out. A discussion followed.

The Panel AGREED to note the contents of the report

46/14. Dates of forthcoming meetings

- 19 December 2014 at 1pm

Action – Sue Walsh to ensure AOB is on the agenda going forward.

Chairman

23 September 2014
09.30am – 11.30am

DRAFT