

**Minutes of a meeting of the Joint Audit, Risk and Assurance Panel (JARAP)**  
**held at FHQ on Tuesday 1 August at 14:00hrs**

*Members received a pre-briefing from Andrew Elliott on the Force Transformation Programme.*

**Present**

Mr Luke Pulford (Chair), Ms Janette Pallas, Ms Wendy Yeadon, Mr Pradeep Khuti

**Also in attendance**

**Office of the Police and Crime Commissioner (OPCC)**

Ms Kira Hughes (Interim Chief Finance Officer)  
Mrs Rani Mahal (Deputy Police and Crime Commissioner)  
Mr Andrew Champness (Interim Chief Executive)  
Mrs Nimisha Padhiar (Policy and Compliance Officer)  
Ms Abbey Dearden (Business Staff Officer)

**Office of the Chief Constable (OCC)**

Ms Kerry Smith (Assistant Chief Constable)  
Mr Paul Dawkins (Assistant Chief Officer - Resources)  
Mr Roy Mollett (Internal Inspection and Audit)  
Mr Peter Coogan (Principal Health and Safety Advisor)  
Mrs Ruth Gilbert (Head of Finance)

**Auditors**

Ms Jessica Pillay (Ernst Young)  
Ms Sarah Knowles (Mazars)

**30/23 Apologies**

Apologies were noted for, Mr David Sandall (Deputy Chief Constable), Ms Hayley Clark (Ernst Young) and Mr Kitesh Patel (JARAP member).

**31/23 Urgent Business**

The Chairman invited members to raise any items of urgent business that they felt necessary.

None raised.

**32/23 Declarations of Interest**

The Chairman invited members to make declarations of any interests in respect of items on the agenda for the meeting, should they wish to do so.

None raised.

**33/23 Minutes of the meeting held on 17 April 2023 and Rolling Action Sheet**

The minutes of the meeting held on 17 April 2023 were discussed and agreed as a true accurate record.

**Rolling action sheet**

- 37/20: Mr Dawkins highlighted that these meetings have taken place post-Covid. Ms Hughes explained she reached out to the regional collaboration manager who

informed her there's no appetite for a meeting. The Chair queried if there was no appetite as nothing was booked in and suggested organising a meeting to understand if there is truly no appetite. Agreed to close the action. **Action: Kira Hughes to ask if a meeting can be organised**

- 63/22: Propose closed.
- 92/22.2: Propose closed.
- 99/22: Propose closed. ACC Kerry Smith noted that the new structure is still in development but will share timelines when available.
- 5/23.1: Ms Hughes explained she has been in contact with IT who have informed her only Force email addresses can be added to a Teams channel, no external addresses. Ms Hughes agreed to speak to IT to see what other options are available. It was noted that all documents are readily available from the OPCC website.
- **Action: Abbey to update the work plan. January 2024, Update on the transformation programme (Andrew Elliott) followed by an update from the Economic Crime Unit.**
- 17.22.8: It was noted that some people in the dept have been reskilled. Gaps have been identified. Mr Dawkins highlighted the importance of retaining staff. Ms Pallas queried if the Force are looking into AI and are the Force looking at knowledge transfer. Ms Pallas highlighted it may be worth the Force looking into a company called DASA (MOD focused) who assist with problems, opportunities and ideas. **Action: Chair to share details for the East Midlands regional contact to Mr Dawkins**
- 24.23.1: Mr Champness highlighted that the policies were due to be completed by 28 July. The OPCC are still awaiting the new policies, the HR consultant has been chased. The Panel were concerned as to why it's taking so long to complete 5 days' worth of work. It was agreed to close the risk but to note to let the panel know once the OPCC have received the new policies.
- 24/23: Proposed closed.

It was agreed anything proposed closed which was not discussed is agreed closed.

### **34/23 Internal Audit Annual Report 22/23**

The panel received a report from Ms Sarah Knowles (MAZARS) on the Internal Audit Annual Report. The report marked 'B' is filed within the minutes.

The Chair queried as to why no new summaries were included within the reports. Ms Knowles highlighted that the report included within the agenda bundle is in fact the Internal Audit Annual report 22/23 not a progress report, and also included within the report is the Head of Internal Audit opinion.

The Chair noted that there are some audit opinions which the JARAP will not have had sight off which are proposed closed.

Ms Knowles provided an overview of the report:

- Audit opinion for the year is moderate which is the second highest level of assurance (out of four levels of assurance)
- Section 4 are the audit reports where priority 1 recommendation were raised and limited assurance opinions were given, and over the next 12 months as part of the 23/24 internal audit plan, MAZARS will be following up those audit recommendations.
- Section 9 provides a summary of how the 22/23 plan panned out and with the exception of 1 audit, all the audits in the plan were completed during the period. The asset management audit has been deferred into the 23/24 plan and that is scheduled to take place in October 2023
- Section 6 provides benchmarking information. It was noted that although between the years they're not directly comparable due to the differences in the audit areas and number of reviews however, the proportion of fundamental and significant combined audit assurance have reduced from last year to this year.

The Chair thanked Ms Knowles for the summary and highlighted:

- A general point going forward for both the annual report and progress reports, it would be useful for the JARAP to know when the last report was produced and what it was scored, this will provide a benchmark.
- It would be useful to separate the audits, so there would be 3 versions of section 6: OPCC only, Force only, and another to cover what is covered by both the Force and OPCC
- It would be interesting, if possible, to benchmark across other organisations/Forces. The reports would be anonymised and with a caveat that audit plans will be different, with different risks.

It was agreed that an extended progress report will be come to the next meeting in October to cover six months' worth of audits.

### **35/23 Internal Audit Recommendations & Tracking**

The panel received a report from the Chief Constable on the Internal Audit Recommendations & Tracking Report. The report marked 'C' is filed with the minutes.

The panel considered the detailed recommendations within the report and highlighted the following points:

- **Fleet management – Satisfactory Assurance September 2018**  
4.2 Sample Check of Service Details
  - Good progress made.
- **Wellbeing – Satisfactory Assurance February 2021**  
1. Review of Policies and Procedures
  - It's great to see the Force has got through them all but noted to take space out of the report and remove some older updates to keep the document shorter.
- **Health and Safety Satisfactory Assurance September 2022**  
4.1 Completion of manager violent incident follow up
  - Delay by Exec, it has now been updated and has been signed off by Exec Group. Mr Coogan noted the Force are in a much better position than they have ever been. Agreed to bring back an updated version to include, updates on assaults against officers. **Action: Agreed to bring back to the October meeting (review latest version before) to be formally signed off.**
- **Seized Property Satisfactory Assurance January 2022**  
4.2 Audit regime – Main Store
  - Agreed closed.
- **Counter Fraud Limited Assurance November 2022**  
4.1 Lack of Awareness of the Anti-Fraud & Corruption Strategy
  - Chair queried that the target dates for end of July and if they were successful at achieving the target.
  - CGF, Ms Hughes updated the panel that it is being reviewed by the Force, then will go to legal, then it will be signed off by Corporate Governance Board in September 2023. It will then be shared with JARAP in October. **Action: Update work plan to include Corporate Governance Framework in October**
- **Counter Fraud Limited Assurance November 2022**  
4.3 Lack of Fraud Training
  - The Chair questioned what monitoring is being carried out (% people read, number of page visits, training videos)

- ACC Kerry Smith provided an update from Supt Rich Ward: there has been a slight delay, but the Force are undertaking some dip-sampling. However, due to the additional workload, the exercise has been delayed. The team are going to try and do some work before the next JARAP.
  - Links with the Academy and checks of knowledge and understanding are being carried out on new recruits.
  - The Chair stated the statistics will prove if something is working. ACC Kerry Smith noted the training needs to take place, then they can monitor the output and impacts. **Action: ACC Kerry Smith to link in with PSD to obtain statistics on training videos/messages on intranet and classroom-based training**
- **Payroll Significant February 2023**
    - 4.1 Expenses claims
      - The Chair questioned what data is monitored on overtime as this can have massive budget implications - are there any targets in place around overtime, what percentage of overtime claims are returned/rejected? Ms Gilbert confirmed at this time, the system will not allow those statistics to be provided and informed the Panel she has a meeting later that day to discuss the development of the system and will raise this query then. However, Ms Gilbert explains the overtime claim is a 2-way system, the line manager has to approve first of all, and then finance have to approve. **Action: Ms Gilbert to share the outcome of her meeting regarding the development of the payroll/finance system**
      - ACC Kerry Smith highlighted that samples of expenses/mileage/overtime claims are sent to line managers to review.
  - **Commissioning Satisfactory Assurance January 2023**
    - 4.1 Evidence of Governance Meetings
      - The Chair asked for clarity if this relates to the Force or OPCC as the text states the Force, but Mrs Starr responds (OPCC). Ms Hughes confirms it is a typo and should say OPCC and will be amended.
      - **Action: agreed to share the notes with JARAP members only (not to be in the public domain – confidential)**
  - **Partnerships Limited Assurance June 2023**
    - 4.1 End of Contract Arrangements

Expected in the progress report. Ms Hughes confirmed they've had sight of the audit, but has not been shared with JARAP. Agreed to leave until October 2023 (next JARAP meeting).

The Chair agreed anything proposed close that is not discussed, is agreed closed. With the exception of anything proposed closed which the Panel have not received a summary of within a progress report. These include: anything linked to partnerships, environmental strategic reviews, IT strategy and Estates management.

### **36/23 External Audit Planning Report 2021/22**

The panel received a verbal update from Ms Pillay (Ernst & Young) on the External Audit Progress Update.

Ms Pillay provided an update:

- EY have completed a vast majority of the work as they had outlined in the order planning report, these are currently in a review process and will take back any issues that are identified to management to work through.
- There are a few key areas that they are working through that have not been able to get to a closing position to date yet, these include areas such as: pensions, property, plant and equipment, your journals, testing and value for money work. At this stage EY have not been able to produce an audit result but they are working to finalise this work

- EY's aim is to establish an estimated time to complete in the next couple of weeks, to get this to a position to close the audits. Ms Pillay noted there may be a few issues beyond their control, such as the additional work that's been required on pensions. She stated they are working with internal specialists, as well as the pension fund auditors, to get that to a point of close along with any additional work which may be needed from valuation point of view on property, plant and equipment.

The Chair thanked Ms Pillay for the update but requested that going forward updates need to be provided in a written format rather than verbal. **Action: Abbey to forward Ms Pillay a report template to use for future meetings**

**Action: Ms Pillay noted and agreed going forward a report will be submitted and advised Ms Clark will sign off a letter that can be issued to the Panel with a summary of updates for the meeting held today.**

Ms Pallas queried that EY are working to a timeframe to meet in the next couple of weeks, and asked for a broad idea of the timeframe for completing the tasks. Ms Pillay stated at this stage she is unable to provide an exact date as they have not yet been able to sit with management due to annual leave but expect to have the tasks completed by the end of September. The Chair sought clarity that in the next couple of weeks the timeframe will be confirmed. Ms Pillay agreed as soon as they can arrange a meeting with partners and management, they will be able to sort a firmer timeframe. The Chair raised concerns that this is unacceptable, annual leave can be planned in advance and reports need to be shared in advance, and attendance is required in person.

Mr Dawkins and Ms Hughes confirmed they will make themselves readily available for a meeting to conclude the audit. The Chair agreed to be involved in the meeting if required.

Mr Dawkins asked when it's likely to commence the 22/23 audit. Ms Pillay explained they do not have timeframe of when the audit is going to take place, but once they do it will be communicated. Mr Dawkins noted there's a challenge that EY will conclude the 22/23 audit ahead of the new external auditors arriving, what the Force do not want is an overlap where there are two sets of external auditors looking at two different financial years. **Action: Ms Pillay/Ms Clark to provide timeframes for the 22/23 audits in writing. The Chair noted this is urgent and essential to provide assurance to the Panel.**

### **37/23 Force Risk Register**

The panel received a report from Mr Coogan on the Risk Register. The report marked 'D' is filed with the minutes.

The Chair agreed to take the report as read and answer any questions the panel may have.

Mr Coogan raised that since the report was distributed there have been some amendments to the report (following ORB and HR board meetings), amendments to some of the titles and risk scoring. An example "inability to make regional occupational health demand" is no longer regional, as a result this has changed some of the risk scoring (reduction). Another example is the Job Evaluation Scheme, there was a risk around making the JES happen, the risk has now changed to the effect on staff once they have the outcome of that evaluation scheme, as some salaries will decrease, but there is also a departmental risk.

Ms Pallas highlighted that a lot of the risks involve recruitment or retention issues and is aware that there have been some changes regarding recruitment/vetting processes and queried if this has aided recruitment. ACC Kerry Smith explained the Force are experiencing a number of challenges because of the market and the Force are having to reassess certain areas of the business to see what market supplements need to be included to attract the right candidates. In some areas, specifically IT, they are facing a

real challenge as people could go elsewhere and easily get a huge increase in pay. The Force are currently working with the PCC around what the establishment should look like going forward. Overall, the Force aren't seeing any improvement as they are facing different challenges. Mr Coogan explained there are 2 risks: Police officer demographic risk & police staff risk. Mr Khuti queried how often the risk is reviewed, Mr Coogan explained there are 3 levels of risk, team risk, departmental risk and strategic risk and highlighted that a risk doesn't go more than three months without a review.

STR0423: Plymouth review - requirement to revisit around 1,000 firearms licence reviews.

New risk around the Plymouth review, the Chair asked a question on behalf of Mr Patel - the existing and additional controls that are stated, how effective are they going to be? ACC Kerry Smith noted that this was discussed at the previous board as they discussed they are going to need some additional staffing to reassess some of the jobs. Once this is complete, this should be effective, and dip-sampling will take place to test its effectiveness.

STR0447: Witness Care Unit Staffing

The Chair highlighted that workload is a concern and do the Force have any details on what is considered normal/optimal. Also questioned at what level of breaching these levels does requesting new staffing occur. ACC Kerry Smith discussed they don't have a specific level of which we request more staff. Leah who oversees the unit works closely with the individuals and monitors their welfare and has requested additional staff for the unit, who are waiting for someone to join the team. She also might potentially carry out further recruitment because they are trying to make the witness care system better (large piece of work is currently being carried out).

STR0443: Backlog of traffic interviews that may cause reputational harm if cases time out or are lost.

The Chair noted that within the risk rationale there is a significant risk of loss of public confidence with an impact score of 3, and the additional controls that are being put in is an additional member of staff, however one member of staff is leaving, as a result there is no net gain.

**Action: ACC Kerry Smith explained work is still ongoing and agreed an update will be provided on this at the next meeting.**

STR0278: The Financial Challenge – 2022/23 – 2025/26

The Chair asked a question on Mr Patels behalf: What, if any reductions in service have been made due to deterioration, and is there a risk and opportunity schedule, if so, what does the detail of that look like in order to provide some assurance. Mr Dawkins explained this links into the transformation plan, there's no reduction of service yet, but that's part of the planning.

The Chair agreed anything proposed close that is not discussed is able to be closed.

**38/23 OPCC Revised Risk Framework**

The panel received a report from Ms Hughes on the OPCC Revised Risk Framework. The report marked 'E' is filed with the minutes.

Mr Champness provided a summary of the report highlighting:

- Document has been thoroughly reviewed.
- Scoring matrix is now the same as the one the Force uses to provide consistency.

The Chair advised the OPCC reach out to Mr Patel as this is his speciality. Mr Patel provided some comments on his views ahead of the meeting, specifically that more clarity was needed for some of the content to make it a usable document for a member of staff to be able to access and understand, especially around risk appetite / tolerance section. **Action: Kira/Andy/Nish to organise a meeting with Mr Patel to review the document**

The Chair suggested it would be useful to look at the gross risk score, as it was found and then a net score once actions have been taken to track to assess the impact of mitigation.

### **39/23 OPCC Risk register**

The panel received a report from Ms Hughes on the OPCC Risk Register. The report marked 'F' is filed with the minutes.

The Chair agreed to take the report as read and answer any questions the panel may have.

Ms Yeadon stated she was impressed to see the development of the risk register and the matching aspects of the Force. Concerns were raised that a number of risks state that updates will be provided by SMT in August, which was out of kilter with the JARAP meetings. She suggested realigning the SMT reviews with the JARAP meeting to ensure they are receiving the most up to date information. **Action: Mr Champness to realign the SMT meetings to better inform the JARAP meetings.**

OPCC017: Provider failure or poor performance leading to poor service delivery and reduced value for money.

Ms Pallas queried who will maintain quality and how and when how will the processes be checked when they are impacted. External contractor is being engaged to train up staff and to check quality. The OPCC use the Forces procurement for majority of contracts.

OPCC040: Wider sustainability of the Violence Reduction Network

The Chair discussed the new risks commenting that it appears the OPCC is at a stage where a lot of people acting up are no longer, and permanent people are coming into posts, but was surprised that a risk hasn't been identified around this happening again. The Chair also comments that it appears from the audit tracker, that there have been some significant findings around commissioning. Ms Hughes explained they now have more dedicated support, and all processes are being reviewed. This is now dropped to a departmental level.

Ms Hughes explained it might be useful for next financial year to relook at contract management and commissioning again, to look at progress and transition. **Action: to include on the workplan – future areas to discuss.**

### **40/23 OPCC Risk Action Plan Update**

The panel received a report from Ms Hughes on the OPCC Risk Action Plan Update. The report marked 'G' is filed with the minutes.

The Chair agreed to take the report as read and answer any questions the panel may have.

The Panel made the following comments:

- Going forward to include a front covering sheet to provide an introduction and overview.
- To relook at the formatting to make the document easier to read, especially to highlight progress and completed actions.
- **Action: To move the completed actions to the back of the document, keep live actions at the front, along with actions completed since the last meeting**
- Huge progress which is good
- Work programme to include OPCC Risk Management Briefing. The Panel want to understand risk management, operational management and go through departmental risk registers.

### **41/23 Statement of Accounts / Annual Governance Statement**

The panel received a report from Ms Hughes & Mr Dawkins on the Statement of Accounts and Annual Governance Statement.

Ms Hughes explained the Annual Governance Statement is included within the Statement of Accounts. Mr Dawkins raised with Panel members that within the AGS the internal audit is out of date, as they were waiting for the annual report.

Mr Dawkins thanked the finance team for all their work in pulling this together, the Chair echoed the thanks for teams.

The Panel agreed to note the report.

The Panel queried if the JARAP need to sign the document off as it currently stands.

It was agreed the Statement of Accounts will come to a future meeting once the final versions are produced. **Action: To add to forward plan for October 23 meeting.**

#### **42/23 Force Management Statement**

The panel received a report from Mr Dawkins on the Force Management Statement. The report marked 'J' is filed with the minutes.

ACC Kerry Smith explained the huge amount of work which goes into the FMS and the version supplied is a short version. The purpose is to set of the strategic themes for the Force and gives the Force the basis for the work they will be carrying out of the next year.

Ms Pallas queried who the real audience of the report. ACC Kerry Smith explained it's for the whole force to understand and it's also for members of the public (who don't get access to the full document) who get the strategic overview to allow them to see what forces are doing. Mr Champness also noted that the PCC uses it to focus some of the accountability.

#### **43/23 Work Programme**

The Panel received a report from Ms Hughes on the Work Programme. The report marked 'K' is filed within the minutes.

It was agreed:

- October pre-briefing: OPCC Risk Management Briefing (to include culture)
- April / July pre-briefing: progress on digital transformation.

Mr Champness explained the Transport Strategy is scheduled for January 2024, doesn't sit in isolation and should be seen alongside the IT strategy and Estates strategy.

#### **45/23 Any Other Business**

Nothing raised.

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

26 October 2023  
Main Conference Room, FHQ