

**Minutes of a meeting of the Joint Audit, Risk and Assurance Panel (JARAP)
held at FHQ on Wednesday 31 January 2024 at 14:00hrs**

*Members received a pre-briefing from:
ACO Paul Dawkins and CFO Kira Hughes – 24/25 Budget Update
Mr Andy Elliott - Updates on the Transformation Programme*

Present

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

Also in attendance

Office of the Police and Crime Commissioner (OPCC)

Miss Kira Hughes (Chief Finance Officer)
Mrs Rani Mahal (Deputy Police and Crime Commissioner)
Mrs Claire Trewartha (Chief Executive)
Mrs Nimisha Padhiar (Policy and Compliance Officer)
Miss Abbey Dearden (Business Staff Officer)

Office of the Chief Constable (OCC)

Mr David Sandall (Deputy Chief Constable)
Mr Paul Dawkins (Assistant Chief Officer - Resources)
Mr Matthew Jones (T/Head of Safety, Sustainability and Risk)
Mr Roy Mollett (Inspection Liaison and Project Officer)

Auditors

Ms Hayley Clark (EY)
Ms Lesley Moya (EY)
Ms Sarah Knowles (Mazars)
Mr Alexander Campbell (Mazars)
Ms Laurelin Griffiths (Grant Thornton)
Mr Keith Chaisewa (Grant Thornton)

01/24 Apologies

Apologies were noted for, Ms Wendy Yeadon (Panel member) and Kitesh Patel (panel member)

02/24 Urgent Business

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

None raised.

03/24 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.

04/24 Minutes of the meeting held on 26 October 2023 and Rolling Action Sheet

The minutes of the meeting held on 26 October 2023 were distributed late, and it was agreed that the Panel will provide comments to Mrs Trewartha and Miss Hughes outside

of the meeting. **Action: Panel members to provide feedback to Mrs Trewartha and Miss Hughes**

Rolling action sheet

- 5/23.4 – The Chair questioned if this is likely to take place during the timeframes listed. DCC Sandall explained at this moment in time, they are still aiming for the date of March/April 2024. However, if delays occur the Panel will be informed and updated.
- 33/23 – agreed proposed closed.
- 25/23 – Miss Hughes highlighted the notes requested were shared after the last meeting and it was agreed the action is proposed closed.
- 36/23 – Ms Clark explained that this action had been completed during the October 2023 meeting where they provided a written report. Ms Pallas queried that the Panel requested a letter containing the discussion which took place during August 2023 meeting. It was agreed to propose close these 2 actions.
- 56/23 – The Chair explained they could like 3 headings included within the work plan to consist of: 1. Agenda items 2. Briefings 3. Areas for Internal Audit

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

05/24 Internal Audit Recommendations and Tracking

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

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

The Chair queried a number of OPCC Audits are marked as 'late submissions' and queried why this is the case. **Action: Miss Hughes agreed to take a look offline and report back as to why this has occurred.**

The Chair sought advise on why there are no recommendation tracking taking place after July 2023 and questioned what has occurred during the interim. Mr Mollett explained that there was a period where no reports were published as some audits were put back in the schedule. Ms Knowles discussed that they have recently issued a report at the beginning of January and they have a couple of reports out in draft at present.

The Chair highlighted there is now a column which identified barriers to completion. The Chair asked if the barriers were inserted when the audit action was created, or are they known concerns as the audit was taking place. Mr Mollett explained these barriers would have been identified by the individual responsible for that recommendation.

- **Vetting – Satisfactory Assurance February 2021**

- 4.3 Performance Reporting

- Ms Pallas highlighted the Panel had difficulty opening the excel document titled 'Monthly Vetting Stats – Dec 2023' embedded into the report. **Action: It was agreed that this document will be shared with Panel members**

- **Wellbeing – Satisfactory Assurance February 2021**

- 4.1 Review of Policies and Procedures

- The Chair queried the 2 legacy policies which are still awaiting review as they are over 3.5 years overdue, and no target date is listed. **Action: DCC Sandall agreed to provide an update to the panel outside of the meeting with an update and estimated completion date. [DCC agreed raise during Friday's internal meeting with Mr Mollett]**
 - Ms Pallas highlighted that during the pre-meet it was identified there will be financial challenges for 24/25 and suggested the redeployment policy should be a high priority.

- **Workforce Planning – Satisfactory Assurance May 2021**

- 4.1 Key roles mapping

- Ms Pallas highlighted that a lot of work has been completed, but the process is being held up due to not having a Microsoft Form and questioned why this is the case as that seems to be the easiest part. Ms Pallas suggested if the Force could just print the forms so they can be completed manually. DCC Sandall explained the forms could be completed manually however the plan is to embed it into the broader establishment structure – Power Bi. This will allow the Force to gain live data as required. DCC Sandall explained the Force is weeks away from being able to deliver this.

- **Health and Safety – Satisfactory Assurance September 2022**

- 4.4 H&S risk assessments

- The Chair asked if the housekeeping recommendation could be re-worded and not contain the phrase ‘timely manner’. The Chair questioned what a timely manner is, and it is different for everybody. The Chair suggested that a recommendation is listed on top of the form which defines as to what the Force expect (timeframe), this will then allow the Force to monitor re compliance. DCC Sandall explained that all Managers undergo Health and Safety training. Mr Jones further explains that the Risk Assessments are carried out using Microsoft forms, and review dates are identified.
 - **Action: Dip sampling of data to be added to the ideas log included within the workplan**

- **Counter Fraud – Limited Assurance**

- 4.1 Lack of Awareness of the Anti-Fraud & Corruption Strategy

- **Action: Dip sampling of data to be added to the ideas log included within the workplan**

- **Partnerships – Limited Assurance June 2023**

- 4.1 End of Contract Arrangements

- **Action: Commissioning Framework briefing to be scheduled to include new dashboards – Ms Dearden to add to workplan**

- **Environmental Strategy Review – June 2023**

- 4.1 Environmental Targets & Outcomes

- The Chair asked a question on behalf of Ms Yeadon querying that 2 new sustainability officers have been appointed. Mr Jones confirmed 2 people have been recruited on fixed term contracts and explained this is a real opportunity to move sustainability into ‘people’ sustainability as well as ‘organisational’ sustainability.

06/24 Internal Audit Progress Report

The panel received a report from Ms Sarah Knowles (MAZARS) on the Internal Audit Progress Report. The report marked ‘C’ is filed within the minutes.

Ms Knowles provided an overview of the report:

- Since the last update provided to the committee, we have issued a final report for the Vetting audit and draft reports for the Payroll and Procurement audits.
- Additionally, fieldwork has been concluded for the Risk Management and Core Financials audits, with fieldwork ongoing for the Asset Management audit.
- Since the last update, the draft report for the EMSOU Capital Programme audit has been issued.
- The review on Portfolio Management started on 21st January.
- Vetting report has a moderate assurance opinion, which is the second highest level of assurance.

The Chair thanked Ms Knowles for the summary and the following questions were raised:

- Ms Pallas highlighted on page 10 it appears that not all sides were happy with the agreement with management and auditors, and questioned if they will be on top of it by April 2024. DCC Sandall explained during the last JARAP he identified this was going to be a challenge and noted that 16,000 lines of data were checked correctly, and not one person within the organisation was highlighted as a concern. This highlights that the vetting completed is of a high standard.
- The Chair highlighted there are a range of audits where terms of reference are issued and are due to start in quick succession. The Chair questioned if MAZARS are happy they can complete the audits within the timeframes set as there are a lot close together. Ms Knowles confirmed the jobs are resourced and does not see any problem arising from their side and all the dates have been agreed in advance.

7/24 External Audit Progress Report

The panel received a report from Ms Hayley Clark (EY) on the External Audit Progress update. The report marked 'D' is filed within the minutes.

Ms Clark provided an overview of the report:

- A letter was shared from Steven Reed (GPS Assurance Leader) which sets out EY's approach – given that they are still awaiting Ministerial guidance.
- Value for money criteria is not going to change.
- EY believe there will be a consultation imminently around a backstop date.

The Chair thanked Ms Clark for the summary and the following questions were raised:

- Mr Dawkins queried if the 21/22 final account audit (ignoring the value for money aspect) is going to be concluded irrespective as the anniversary date has hit. Ms Clark highlighted that EY originally believed the back stop date would be the end of March and explained if they feel they are not going to meet this date, they need to allow enough time to work through any implications on opinions to be able to then publish that alongside the financial statement before that date.
- Grant Thornton will be taking over from 2023 going forward.
- Ms Griffiths highlighted that GT have started 23/24 and are pushing to get all planning work done on all audits by the end of March 2024. Ms Griffiths explained they can complete what they are able to and will just question mark over previous years and the opening balances.
- High level handovers have started between EY and GT.

8/24 Force Risk Register

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

Mr Jones provided an overview of the report:

- This report has not been discussed at SORB yet, the meeting is taking place on Friday.
- 30 risks on strategic risk register:
 - 15 high priority.
- 2 new risks since the report was distributed.

Ms Pallas thanked Mr Jones for the summary and the following questions were raised:

- Ms Pallas queried if there are any additional risks with Israel and Gaza or is the BAU. Mr Jones explained this is business as usual, but this may change in the future. DCC Sandall highlighted there is a Gold structure in place within the force around this matter.
- Ms Pallas questioned once a risk is achieved, can it become back live if it becomes a concern again. Mr Jones confirmed this is the case, and there is a separate archive risk register where they are stored and can be re-opened with a click of a button.

STR0386: Risk of Estates Dept failing to support essential building services

The Chair discussed in his workplace what they have done to protect against this kind of thing in the future, the company now actively budget 10% of the work to be outsourced by a contractor.

STR0445: Risk relating to serious violence duty

The Chair queried the term 'SPB'. DCC Sandall confirmed it stands for 'Strategic Partnership Board' and explained the board is hosted by the OPCC where it brings together all the senior leaders from different organisations to create effective partnership working across LLR.

STR1679: Complying with Home Office Counting Rules

The Chair thanked the Force for being proactive in the monitoring of this to have noticed performance is on a downward trend but questioned if it's appropriate for this information to be in the public domain. DCC Sandall highlighted he is going to have a look at the wording on this particular risk.

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

9/24 OPCC Risk register

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

The Chair thanked Miss Hughes for the report and the following questions were raised:

- Ms Pallas queried only there is only one risk with an upward movement and asked if there is anything else raising concerns. Mrs Trewartha explained there is nothing coming up which needs to go onto the register but highlighted a new risk has been added around the risks surrounding elections.
- Mr Khuti asked for an update on risks OPCC062 and OPCC077 which have been redacted. **Action: Miss Hughes agreed to send out the redacted risks to panel members after the meeting.** The Chair suggested if Miss Hughes updates him on those risks during their monthly catch-up meetings, he can then cascade this down to panel members.

OPCC070 - Single Source of Failure - Chief Finance Officer

The Chair raised that the risk makes the workforce planning audit action become even more critical.

OPCC078 - Change in PCC and direction of travel following PCC elections

The Chair queried if this risk needs to encompass no change in the PCC and if there are any risks associated with the lack of change. Mrs Trewartha thanked the Chair for the challenge. **Action: Update the risk register to reflect no change in PCC.**

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

10/24 Corporate Governance Framework

The panel received a report from Miss Hughes on the Corporate Governance Framework. The report marked 'G' is filed with the minutes.

Mrs Trewartha provided an overview of the report:

- The Framework was refreshed last Summer, (the former interim Chief Executive started the work) ensuring it reflected the most up-to-date legislation.
- The Framework was signed off by the Corporate Governance Board in December.
- Miss Hughes confirmed there are no significant changes to bring to the panel's attention.

The Chair thanked Mrs Trewartha for the summary and the following were raised:

- The Chair advised it would be beneficial to have any changes highlighted, rather than having to re-read the large document.
- Page 2 – 1.31, there is a typo on the 5th bullet point down (additional character)
- Page 3 - 1.63, refers to a decision-making policy and procedure and the Chair requests a copy. **Action: Decision making policy/procedure to be shared with the Panel**
- The Chair queried the term 'bad debt' and what type of things and amounts are written off. Ms Pallas queried if before anything is identified as 'bad debt' will it be raised with the JARAP / go onto the risk register? Mr Dawkins explained all bad debt is tracked and can share the information with the panel, but all are reported through a variety of channels and would be brought to JARAP.

11/24 Work Programme

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

Nothing further raised.

12/24 Any Other Business

Nothing raised.

Date of next meeting

17 April 2024
Main Conference Room, FHQ