**ATTENDEES:**

|  |  |  |
| --- | --- | --- |
| **MEMBERSHIP** |  |  |
| Mr Stephen Charnock | JIAC Chair | Chair |
| Mr Leslie Ayoola | Committee member | LA |
| Mr Alan Franks | Committee member | AF |
| Mr Peter McKay | Committee member | PMcK |
| Miss Lisa Dawkins | Committee member | LD |
| **OPCC** |  |  |
| Gillian Holder | Chief Finance Officer, OPCC | OPCC CFO |
| Emma Lau | Business Support Officer, OPCC | EL |
| **FORCE** |  |  |
| Steve Cooper | Deputy Chief Constable | DCC |
| Mark Kimberley | Force Chief Finance Officer | Force CFO |
| **AUDITORS** |  |  |
| Mark Lunn | Internal Audit - Mazars | ML |
| **Apologies:** |  |  |
| Sharon Caddell | CEO, OPCC | SCa |
| David Hoose | Mazars | DH |
| Hassan Rohimun | EY | HR |

|  |  |
| --- | --- |
|  |  |

1. **DECLARATIONS OF INTEREST BY PANEL MEMBERS AND ATTENDEES**

No Declarations of Interest. The Chair acknowledged that KD had resigned from the Committee.

1. **APOLOGIES**

Apologies were received from Sharon Caddell, CEO of the OPCC, Hassan Rohimun from EY and David Hoose from Mazars.

1. **MINUTES OF THE MEETING HELD ON 23 MARCH 2023**

Minutes from the last meeting held on 23 March 2023, were agreed to be a true and accurate record.

1. **PROGRESS AGAINST ACTION TRACKER**

The following progress was reported:

Item 67 – Re-allocated to OPCC CFO

Item 68 – Completed

Item 69 – Re-allocated to Amanda Froggatt due to her having contacts in HMICFRS

Item 70 – Sanitised version will be shared, any other specific items can be briefed to JIAC.

Item 71 – Superseded by new version style, therefore complete.

Item 72 – Re-allocated to Force CFO to arrange once the accounts are finalised.

Item 73 - Completed

1. **INTERNAL AUDIT PROGRESS REPORT & IA PLAN 2023-2024**

**REVIEW INTERNAL AUDIT CHARTER**

ML updated the committee on the Internal Audit Progress Report and IA Plan

AF questioned the credit notes that were referred to in November 2021, the controls were deemed to be effective, however, they were not as effective in March this year when in all 10 cases the credit notes request forms were not used or not authorised, has the methodology around the credit notes changed that led to that conclusion? Force CFO responded that there was a separate organisation that had requested the information, the force realised there was some work to be done to rectify that inbuilt system, and there is now a specific e-mail inbox that is monitored.

The chair observed that there was limited reassurance on the core financials, however, he could understand the position of the force. Force CFO advised that the, audit was carried out in the early months of implementation of the new system, so as to pick up any issues as soon as practicable. On the matter of the audit function activation delay the Chair stated that looking at the positive, the force have identified these issues and can now take it forward rather than waiting until the end of the year and find out the audit function was still not working as it should. ML added that that they did the work around initially in October and November and returned in February to undertake more work, therefore, there is more reassurance, rather than if Mazars had done the final report in October.

The chair stated that ML did not need to advise the Committee on Business Continuity as there has been a lot of reassurance in that area over the past couple of years and is a good achievement.

PMcK asked if the inhouse fleet service was better, MK gave a round up of financial and operational benefits, which the DCC agreed with.

ML ran through the 2023/24 audit plan and the internal audit charter.

The chair stated that he found it interesting in the audit planning meeting, that there is a sensible compromise and prioritisation of audit capacity. He observed that the biggest challenge is not having anything on the report from the OPCC commissioning point of view which is going to be added to next years plan. The chair continued that Environmental Management, vetting and reasonable adjustments will be covered over the next year, so from his point of view it is a good plan and is looking forward to seeing how that delivers over the coming year.

1. **INTERNAL AUDIT IMPLEMENTATION PROGRESS REPORT**

DCC asked if there were any specific questions the committee had as it is a lengthy document.

The Chair requested that improvements had been made to the paper and noted a lot of actions had been closed over the last year.

ML commented that he has observed in other forces the implementation date that’s agreed against each recommendation may vary slightly, it may give an idea of what implementation dates are overdue, some of the recommendations may take a year to close due to perhaps needing a new system and would be less of a concern if there is a due by date. The chair agreed and asked DCC to take it forward.

|  |
| --- |
| **ACTION 074: Force to add a due by date on their Internal Audit Implementation Progress Report** |

The chair asked DCC if he could recall the cyber security governance audit limited assurance, DCC stated that the force have improved their cyber security, as they are now part of the National Cyber security group, a SPOC for the region has been identified and will deal with the cyber security issues, there is a good robust plan in term of how the force now deals with issues.

1. **External Audit Plan**

The Chair asked if anyone had any feedback on behalf of the External Auditors.

PMcK stated that EY did not attend the previous meeting, and a complaint should be submitted, however, there is no authority in which to complain to.

Force CFO advised that it is indicative of the level of importance the Force is, in terms of their other public sector clients such as the NHS, as EY are struggling to allocate the resources to undertake the external audit work, they are allocating their resources to other clients.

Force CFO stated that he and the previous OPCC CFO have had lengthy discussions about what could and could not be done, as there are no default provisions in the contract. This has been addressed in the new contract to some extent.

The chair asked what the likelihood was that an audit commission would be created like previously? Force CFO stated that there are no plans for an audit commission, however, they have entered into a new contract, unfortunately, the impact of that contract won’t be seen for at least 18 months, the force will have more control of the contract and the arrangement will allow the new auditors to recruit new staff and enable them to complete the audits in a timely manner.

1. **Monitor the Implementation of recommendations from HMICFRS**

DCC ran through the recommendations.

DCC stated 43 recommendations were made to each force and Nottinghamshire police force were green on the majority of those recommendations.

The chair observed that HMICFRS have adopted a more pragmatic approach to closing some of the outstanding recommendations, historically there have been hundreds of recommendations awaiting HMICFRS closure. The force is in a much better position to close some of these down as a lot of recommendations have been moved to a category 2 level.

DCC stated that once the new liaison officer is in post, they will sit down with them and work through the recommendations and should be able to close more down. The Chair was hopeful to see improvement in future.

**9) Draft 2021/22 accounts**

Force CFO ran through the Chief Constables accounts. The PCC/Group accounts were not yet complete.

The chair queried whether the error in the accounts effectively stopped them being published. Force CFO advised that technically nothing stops them publishing the accounts however, they must be signed off to say they are correct and as they know that is not the case, it becomes a starting point for the audit.

The chair asked whether these accounts were published on the website? Force CFO explained they would be published after this meeting, he is awaiting any comments or concerns the committee may have.

The chair queried whether the same audit letter as last year would be used for this year, Force CFO explained that it is the standard letter that has to be produced.

The Chair observed that the Chief Statement of Accounts for 2021/22 has the November date on so will need to be amended. Force CFO admitted he had noticed the error as well.

The chair requested an update on the 2020/21 accounts. Force CFO responded that the audit is restarting in July, the auditor has advised that they have 60 man days worth of work to do and should take them until the end of the year.

The Chair asked for the status of the 2022/23 accounts? Force CFO stated that the management accounts have just been concluded, those are broadly in line with previous outturn reports which gives them an underspend. The Force will then move onto the production of those as soon as this is completed.

The chair questioned who will be doing the audits for 2022/23, Force CFO advised that EY will be undertaking those audits, OPCC CFO added that they are contracted to do specific years audits, the transfer of the audits will happen in November 2023 and the new contracted auditor will have responsibility for 2023/24 accounts.

LA asked if there was any way they could get extra resources in, he does appreciate it can be quite specialised. Force CFO explained that it was the auditor’s responsibility to obtain more resources. However, internally they are short on resources also, as it has been difficult to recruit staff with a certain skill set, therefore, they have had a bigger investment in trainees that have only been in place for 4 or 5 months so are still in an early stage of their training.

The chair asked if the force are in line with other forces in terms of where their accounts are? Force CFO responded that there are other public sector agencies that are in a similar position locally, however, force wise there are probably one or two others that are in a similar position however, not worse.

1. **Report of compliance with governance arrangements, inc. Professional Standards, incl Report on handling of complaints**

DCC explained that the report is self-explanatory so happy to take any questions.

DCC stated that even though the IOPC have got a backlog, as a force they are very active and sit in the middle or top of the table in terms of their performance.

PMcK observed that a lot of Detective sergeants and Detective constables are tied up in complaints, when they are better placed on the streets. DCC responded that the complaints are mostly dealt with by police staff now, the Detectives who work in the counter corruption units or on serious investigations, are required to investigate it quickly and properly, as who is involved in the complaint is either exonerated quickly and back to work or dismissed swiftly. DCC added that due to the scrutiny the team is under due to national media and so forth, if they were to get a wrong outcome, the trust and confidence in the force would decrease.

The chair questioned how HR fitted in with the procedures with PSD, in terms of a staff grievance? DCC explained that if it was a complaint against a member of staff that would go to people services to deal with, if it transpired to be a misconduct issue it would then be referred to PSD.

1. **Draft Annual Governance Statements 2021/22**

OPCC CFO confirmed that they were complete, and that final versions were in the committee paper pack

The Chair asked if the format will be changing for the 2022/2023 accounts?

OPCC CFO advised that the PCC’s AGS documents will be changing in terms of format and contents.

The chair stated that the Force AGS is not an easy read, Force CFO advised that there is a lot of content and he will be looking at reducing the amount in future.

The Chair advised he looks at the AGS and to see whether they are useful for members of the public to read and get something out of them.

The Force CFO advised that once the OPCC CFO had amended her formatting on the AGS, the force would then look at theirs to see whether they can have a similar version.

LD stated that it would be good for transparency and would be good to have the detail but does depend on the audience.

The chair advised he likes the areas for improvement in the force document which has been lacking in the OPCC document. As it shows the force are aware that there are areas for improvement and the force are working on them.

The chair asked if the new Chief Constable will be signing the full documents or whether the previous Chief Constable will be signing them. Force CFO advised that Chief Constable Kate Meynell will be signing them.

**12) Scheme of Arrangements for the discharge of functions**

OPCC CFO advised that as this is a new addition to the workplan in its current state, however, in the future her intention is to present the document complete with track changes so that the changes are obvious to the committee.

The chair advised that it was interesting and puts a lot of things that the force and OPCC do in context and is surprised that this document has not been made available before now.

1. **Police and Crime Commissioner’s Risk Register**

OPCC CFO advised that the risk register hasn’t changed since the previous meeting and will be sent retrospectively.

|  |
| --- |
| **ACTION 075: EL to send OPCC risk register paper to the committee** |

1. **Chief Constable’s Risk Register**

DCC ran through the force risk register.

The Chair asked what area concerns the DCC the most on the risk register. DCC answered that the HQ servers are his main concern, as a lot of their information/work is now being moved to the cloud and if the servers were to go down that could potentially affect retrieving their information. The force have a contingency plan in place should they lose connectivity and they will not stop functioning as a service if the server was to lose connectivity, it has gone on the risk register, as if the custody and intelligence server lost connectivity it could affect how they access this information, they do have workarounds for this now which take effect within an hour or 24 hours. The force are putting a lot more pressure on their infrastructure, as a lot more of their work are now becoming digital and are working towards future proofing their systems. They are getting better but only if a server was to lose connectivity will they know if it has worked.

The chair asked if other forces have similar issues, which DCC agreed that they do, but as the force are in constant contact with their supplier, they pass their lessons to other forces, and other forces do the same in return.

The chair commended the force for doing a good job on the risk management side and should be congratulated on the efforts they have put into it.

1. **Audit Committee forward plan**

OPCC CFO advised that they are looking at submitting an annual paper for the OPCC handling of complaints, as the report goes to the Police and Crime panel so would be useful for this committee. OPCC CFO also requested whether the PSD paper could be moved to twice a year rather than quarterly. The chair agreed with the suggestions.

OPCC CFO advised that a business continuity plan report had been prepared althoughit is not a regular item, whether the JIAC wanted it bringing to the July meeting. The chair agreed that would be good idea.

AF added whether there was an occasion where they could discuss encouraging the public to attend JIAC meetings. The chair agreed that it would be good to have members of the public to attend these meetings.

|  |
| --- |
| **ACTION 076: EL to send the Chair link to the website where the JIAC meetings are listed on.** |

Next meeting confirmed for 20 July 2023 at 10am.