

<b>For Information</b>	
<b>Public/Non Public</b>	<b>Public</b>
<b>Report to:</b>	<b>Joint Audit and Scrutiny Panel (JASP)</b>
<b>Date of Meeting:</b>	<b>25 May 2021</b>
<b>Report of:</b>	<b>DCC Barber Charlie Radford, Chief Finance Officer OPCC</b>
<b>Report Author:</b>	<b>Laura Spinks</b>
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<b>Other Contacts:</b>	
<b>Agenda Item:</b>	<b>23</b>

## **Joint Audit and Scrutiny Panel Proposed Work Plan 2021**

### **1. Purpose of the Report**

- 1.1 The purpose of this report is to present the proposed work plan for the Joint Audit and Scrutiny Panel for 2021.

### **2. Recommendations**

- 2.1 That Joint Audit and Scrutiny Panel members note the report and attached appendix and agree the contents.
- 2.2 That members of the Joint Audit and Scrutiny Panel note the key themes identified to accompany each of the Force Audit and Inspection reports.

### **3. Reasons for Recommendations**

- 3.1 To enable the Panel to fulfil its scrutiny obligations with regard to Force activity.

### **4. Summary of Key Points**

- 4.1 The proposed workplan has been discussed with members and prepared based on the business planning cycle for both the OPCC and Nottinghamshire Police.
- 4.3 The proposed Joint Audit and Scrutiny work plan has been prepared in consultation with the Chief Finance Officer in order to fulfil our statutory obligations with regards to reporting in these areas of business.

### **5. Financial Implications and Budget Provision**

- 5.1 There are no financial / budget implications arising from this report.

### **6. Human Resources Implications**

- 6.1 There are no direct HR implications as a result of this report.

### **7. Equality Implications**

- 7.1 There are no direct HR implications as a result of this report. HR implications resulting from specific actions will be managed on a case by case basis.

## **8. Risk Management**

- 8.1 There are no risk management issues arising from this report.

## **9. Policy Implications and links to the Police and Crime Plan Priorities**

- 9.1 Any policy implications will be subject to current policy development process.

## **10. Changes in Legislation or other Legal Considerations**

- 10.1 There are no direct legal implications as a result of this report.

## **11. Details of outcome of consultation**

- 11.2 The proposed work plan has been produced in partnership between the Force and the OPCC.

## **12. Appendices**

- 12.1 Appendix 1: Proposed Joint Audit and Scrutiny Work Programme

## Agreed JOINT AUDIT AND SCRUTINY PANEL WORK PLAN 2021/22

### 24 FEBRUARY 2021 10am AUDIT PLANNING MEETING

	Force Assurance Mapping Report	Annually	Force – Laura Spinks
	New Internal Audit Plan 2021/22	Annually	Mazars – Mark Lunn
	<del>External Audit ISA 260 for 2019/20 Accounts</del> - moved to May	Annually	Ernst and Young
	<del>Final Statements of Accounts – Group and CC</del> – moved to May	Annually	OPCC – Charlie Radford
	PCC Update Report	Each Meeting	OPCC – Phil Gilbert
	Budget Reports (for information) <ul style="list-style-type: none"> <li>• Treasury Management Strategy</li> <li>• Reserves Strategy</li> <li>• Capital Report</li> <li>• MTFS</li> <li>• Budget Report</li> </ul>	Annually	OPCC – Charlie Radford
	External Audit Plan (if available) – moved to May	Annually	Ernst and Young
	Internal Audit Progress Report	Each Meeting	Mazars – Mark Lunn
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMICFRS, AGS improvements)  <b>Key theme for Force Audit Report – Change Programme Outcomes, summary of completed and future ADA proposals</b>	Each meeting	OPCC - where appropriate  Force – Laura Spinks
	OPCC Report on Compliance with Freedom of Information Requests and the Specified Information Order	6-Monthly	OPCC – Katy Owen
	Force Assurance Report on Compliance with Freedom of Information and Data Protection Requests	6-Monthly	OPCC – Pat Stocker
	Force Report on Monitoring, Review and Assurance of the Publication Scheme	6-Monthly	Force – Pat Stocker

## 25 MAY 2021 10am YEAR END MEETING

	Internal Audit Progress Report	Each Meeting	Mazars – Mark Lunn
	Annual Internal Audit Assurance Report (including review of past year and audit schedule for 2020/21)	Annually	Mazars – Mark Lunn
	Draft Annual OPCC Governance Statement 2020/21 Draft Annual Force Governance Statement 2020/21	Annually	OPCC – Charlie Radford Force – Laura Spinks
	External Audit ISA 260 for 2019/20 Accounts	Annually	Ernst and Young
	Review of OPCC Risk Management arrangements Review of Force Risk Management arrangements <b>Key Theme for Risk – Project Regain</b>	6-Monthly	OPCC – Kevin Dennis Force – Laura Spinks
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMICFRS, AGS improvements) <b>Key theme for Force Audit Report – Estates Management</b>	Each meeting	OPCC - as required Force – Laura Spinks
	PCC Update Report	Each Meeting	OPCC – Phil Gilbert
	Force Report on Complaints and Misconduct, Investigations, New and Open Cases	6-Monthly	Force – Supt PSD
	Force Report on IPCC Investigations, Recommendations and Actions	6-Monthly	Force – Supt PSD
	Force Report of Whistle Blowing and Anti-Fraud and Corruption Policies and Review of Compliance	6-Monthly	Force – Supt PSD
	PCC Report on Complaints, Investigations, New and Open Cases	6-Monthly	PCC – Lisa Gilmour
	Force Report on Business Continuity Compliance and Assurance Testing and Exercising	Annually	Force – Laura Spinks/Andy B
	Force Treasury Update Report to show compliance with Treasury Management Strategy	Annually	OPCC – Charlie Radford
	Revenue & Capital Outturn Reports		Force

	Custody Review Report		OPCC – Kayt Radford
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## 29 JULY 2021 at 2pm DRAFT ACCOUNTS MEETING

	Draft Force Statement of Accounts 20/21  Draft Group Statement of Accounts 20/21	Annually	OPCC – Charlie Radford  Force – Mark Kimberley
	Internal Audit Progress Report	Each Meeting	Mazars – Mark Lunn
	External Audit Plan – <a href="#">moved from May meeting</a>	Annually	Ernst and Young
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMICFRS, AGS improvements)  <b>Key theme for Force Audit Report – Victims Code</b>	Each meeting	OPCC - as required  Force – Laura Spinks
	Review Working Together Agreement incorporating SoD, Fin Regs and SOs	Annually	OPCC – Kevin Dennis
	OPCC Report on Compliance with Freedom of Information Requests and the Specified Information Order	6-Monthly	OPCC – Katy Owen
	Force Assurance Report on Compliance with Freedom of Information and Data Protection Requests	6-Monthly	Force – Pat Stocker
	Force Report on Monitoring, Review and Assurance of the Publication Scheme	6-Monthly	Force – Pat Stocker
	PCC Update Report	Each Meeting	OPCC – Phil Gilbert

## 30 SEPTEMBER 2021 at 10am TBC FINAL ACCOUNTS MEETING

	Final Force Statement of Accounts 20/21  Final Group Statement of Accounts 20/21 (OPCC and Force AGS to be incorporated)	Force  OPCC	Force – Mark Kimberley  OPCC – Charlie
	External Audit ISA260 Report	Annually	Ernst & Young

	Internal Audit Progress Report	Each Meeting	Mazars – Mark Lunn

**30 NOVEMBER 2021 at 10am CHAIR TOPIC**

	Internal Audit Progress Report	Each Meeting	Mazars – Mark Lunn
	Summary set of Accounts for Publication	Annually	OPCC – Charlie Radford
	Review of OPCC Risk Management arrangements Review of Force Risk Management arrangements <b>Key Theme for Risk – To be Advised</b>	6-Monthly	OPCC – Kevin Dennis Force – Laura Spinks
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMICFRS, AGS improvements) <b>Key theme for Force Audit Report – Health and Safety</b>	Each meeting	OPCC - Where appropriate Force – Laura Spinks
	Annual Audit Letter – External Audit	Annually	Ernst and Young
	PCC Update Report	Each Meeting	OPCC – Phil Gilbert
	PCC Report on Complaints, Investigations, New and Open Cases	6-Monthly	Force – Lisa Gilmour
	Force Report on Complaints and Misconduct, Investigations, New and Open Cases	6-Monthly	Force – Supt PSD
	Force Report on IOPC Investigations, Recommendations and Actions	6-Monthly	Force – Supt PSD
	Force Report of Whistle Blowing and Anti-Fraud and Corruption Policies and Review of Compliance.	6-Monthly	Force – Supt PSD
	Draft JASP Work Plan for 2022/23	Annual	Force – Laura Spinks

Review of key areas to support Corporate Governance arrangements: *(review of requirements to be finalised and then prioritised. Areas to be identified for reports or internal audits and will be informed by assurance mapping)*

Sources of assurance to include:

- Effectiveness of partnerships
- Monitor the application of the pension schemes
- Review of delegated powers
- Review Register of Interests
- Financial Management/Financial Systems
- Legislative change
- Scheme of delegation
- Annual report from PSD on their activity - i.e. no of dismissals final letters and nature of the event
- By exception report on Insurance Claims covering Public Liability, Employer's Liability, Motor Liabilities including Costing and Lessons Learned
- By exception report on Outcomes of Public Finance Initiative Contracts