

**Joint Audit Committee of the Police and Crime Commissioner  
for Bedfordshire and Bedfordshire Police**

**Minutes are restricted**

**Meeting of 25 June 2020 (SKYPE)**

**Held between 10:00 – 12:00**

**Minutes - draft**

**Present:**

Jagtar Singh – Chair (IM)	Independent Committee Member
Judit Seymour (IM)	Independent Committee Member
Gita Raja (IM)	Independent Committee Member
Laura Cochrane (IM)	Independent Committee Member
Wayne Brads (IM)	Independent Committee Member
Clare Kelly (CEO)	Chief Executive - OPCC
Katie Beaumont (TM)	Transparency Manager, OPCC – Minute Taker
Trevor Rodenhurst (DCC)	Deputy Chief Constable, Bedfordshire Police
Phil Wells (CFO)	Chief Finance Officer – Bedfordshire Police
Kirsty Slater (BDO)	BDO – External Auditors
Rachel Brittain (BDO)	BDO – External Auditors
Mark Jones (RSM)	RSM – Internal Auditors

	<b>Part One – Not Restricted</b>	
<b>20/JAC/13</b>	<p><b>Apologies</b></p> <p>No apologies received.</p>	<b>ACTION</b>
<b>20/JAC/14</b>	<p><b>Minutes and Status Report of the meeting held on 27<sup>th</sup> March 2020 (Restricted in part).</b></p> <p>The minutes of the previous meeting of the 27<sup>th</sup> March 2020 were agreed, subject to one minor amendment – all changed</p> <p>Decision was made that the next meeting due to take place in September needs to be moved from Skype to Microsoft Teams.</p>	<b>KB</b>

	<p>CEO also raised that the minutes would normally be completed by her PA however they are currently being completed by TM at the moment and requested if the Force would complete the minutes for the next JAC meeting – DCC agreed for Force Exec PA to complete minutes for the next meeting.</p>	<b>TM</b>
<b>20/JAC/15</b>	<p><b>Matters Arising/Action Log:</b></p> <p>The Committee reviewed the action tracker and noted that all outstanding actions were complete or on the agenda.</p> <p><b>19/JAC/48 – Complete</b>  <b>20/JAC/06 – Complete – on Agenda</b>  <b>20/JAC/09 - Complete</b>  <b>20/JAC/11 - Complete</b>  <b>20/JAC/12 – Deep Dive – being worked through – set for the 8<sup>th</sup> October.</b></p>	
<b>20/JAC/16</b>	<p><b>Declarations of Interest</b></p> <p>JSM stated that CFO has requested she completes some work alongside the Force, looking at barriers and drivers of the degree framework for officers. JSM stated she can present her findings to the JAC members.</p> <p>JSM attendance at an exec board meeting was requested to share her findings once complete</p> <p>No other declarations of interest were made</p>	<b>PW/JSM</b>
<b>20/JAC/17</b>	<p><b>Strategic Risk Register of the Police and Crime Commissioner for Bedfordshire</b></p> <p>CEO presented the OPCC SRR. CEO explained that SR1 and SR2 are linked with the Force and explained that the CFO has fully reviewed SR1 and SR2 so he would be best placed to update when he goes through the Force SRR.</p> <p>The CEO went through each risk in turn and gave an explanation:</p> <p>SR3 - One risk move identified – the OPCC have increased the likelihood and increased the impact of this risk due to Black Lives Matter Movement, however we have also declared on the SRR that we expect the likelihood to decrease due to the controls which we are currently in place. The PCC has decided to complete one to ones with members of the community to discuss their interactions with Bedfordshire Police. The CEO explained that she did not believe that the impact would reduce though, due to social impact of the movement and the current protests taking place.</p>	

SR4 – The CEO explained that this risk has stayed the same – however would like to reassure the panel that the relationship between the CC and PCC is continually monitored.

The CC attended the Police and Crime Panel (Scrutiny of the OPCC) and provided them with an update surrounding Covid-19, which was well received. This is not compulsory, however his attendance after being in post for one year shows how well the Force and OPCC work together.

The CEO informed all that the Strategic Board (main governance board) continues to be completed over skype and is working well, with very little difference. One is due to be completed this afternoon.

SR5 – CEO explained that the OPCC partnerships is incredibly important – the Offender Management Partnerships and the Victim Management Partnerships – to ensure working areas flourish. The CEO explained that she had directed for all partners to be contacted throughout this time to ensure that services were still running, and if not the alternative to ensure referrals were made correctly.

SR6 – CEO gave the panel an update on the additional funds received by the MOJ which have been allocated by the OPCC. The CEO advised board members that a full process was completed, partners were included in the decisions made. Scoping was completed before any decision was made which was presented to partners. We have received positive feedback that the money saved smaller organisations through this time.

SR7 – CEO updated that the ‘recovery phase’ has been added to the SRR. The Force is also completing this exercise and have named it ‘evolution’. The OPCC will continue to work from home until further notice, due to the CEO wanting the Force to have as much room and space as possible, including the OPCC office space to ensure they are able to social distance – FCR staff are using the signpost space.

SR8 – CEO explained that the OPCC was looking to remove this risk due to time passing however we have kept this risk on our register due to signpost coming under OPCC management and work has to be completed by the OPCC to ensure that legislation is being followed, with sharing information to organisations which provide support.

CEO stated she is happy to take questions.

IM stated that she had no specific concerns surrounding the risk register however she had generic questions for both the OPCC and Force SRR. IM explained that she expected the SRR’s to show different types of risks and ratings and didn’t expect the SRR to remain static. There is an expectation that there should be more movement and review of emerging risks.

CFO stated the SRR’s which are brought to this board are high strategic risks, there are other boards throughout the organisation which review lower level and emerging risks, which fluctuate a lot.

	<p>An example of this is managing the risk of Covid-19, which will be covered throughout the deep dive session and how risks have been managed through gold group.</p> <p>CEO stated she agreed with CFO and the OPCC risks are continually monitored and decisions made to which risks should be added to the SRR. The OPCC reviewed the pandemic and made the decision not to add a separate risk, but made the decision to add Covid-19 to each risk. No impact/likelihood was changed due to the controls which we currently have in place. CEO offered assurance that risk is continually monitored by CEO and TM.</p> <p>IM thanked CEO and CFO for explanation.</p> <p>CFO asked for an action to be added for the Deep Dive session in October – for SRRs for Exec and OPCC and lower risks to be added to the agenda so a full explanation can be given to Independent Members and add assurance.</p>	<b>TM/CFO</b>
<b>20/JAC/18</b>	<p><b>Annual Accounts Commissioner and Chief Constable</b></p> <p>CFO provided the panel of a review of the two papers which have been sent to them. CFO explained that 99% is complete, some work needs to be completed surrounding Covid-19 governance and the statements narrative needs some work.</p> <p>CFO gave overview of reports and asked if members had questions.</p> <p>IM stated that there are grammatical points which they wish to raise with CFO within the documents.</p> <p>Chair asked for all IMs to agree that once document is finalised by CFO and changes made would members agree to delegate responsibility to CFO for sign off. All IMs agreed.</p>	
<b>20/JAC/19</b>	<p><b>External Audit – BDO</b></p> <p>BDO explained that they are due to start audit next week. BDO explained that on the whole work has gone well, as they have never had to complete audits remotely previously. BDO explained that it has highlighted that audits have taken longer to complete, so from learning they have factored more time in.</p> <p>When evidence has had to be provided of a process, the auditors have been able to do this by using share screen options, which has been helpful.</p> <p>There are aspects within the audits that the auditor has to physically verify assets to satisfy the audit process and procedures, an approved approach has been agreed, so this should be fine to proceed.</p> <p>Discussions were had surrounding property revaluations, including materials as a result of Covid-19. BDO stated that they are still able to</p>	

	<p>rely on the values. BDO stated that the financial statement will include this uncertainty however this is consistent across the country.</p> <p>BDO explained that the pension fund assurance may not be received until the autumn.</p> <p>BDO asked all if they had any questions – no questions asked.</p>	
<p><b>20/JAC/20</b></p>	<p><b>Internal audit - RSM</b></p> <p><b>a) Progress against plan 2020/21 and Annual Report</b></p> <p>RSM confirmed that 19-20 has been completed and the plan for 20-21 has been agreed. RSM stated that the report has been forwarded to panel members prior to the meeting so do they have any questions?</p> <p>IM stated she had a few questions to raise:</p> <ol style="list-style-type: none"> <li>1. Page 23 of the payroll expense accounts – highlights some concerns for her – are there any controls over this to ensure review?</li> </ol> <p>CFO stated that Beds Police are switching over to a new BCH Payroll provision. A process is now in place and the control is there and CFO is content with this.</p> <ol style="list-style-type: none"> <li>2. Within the Payroll and starters testing it highlights forms have not been completed correctly – is this a low priority?</li> </ol> <p>CFO explained that the beds payroll always separated the forms from HR. However as we have brought in the BCH system – there will be stronger reliance on the system. CFO stated he is confident with the process and paperwork which is currently in place. CFO reassured members by stating this will be continually reviewed and monitored.</p> <ol style="list-style-type: none"> <li>3. The Cambs Health and Safety Audit resulted in no assurance – so with the current climate surrounding PPE the IM raised concerns of this and whether health and safety is being sorted.</li> </ol> <p>The DCC stated that he is the lead for H&amp;S for the collaboration, this was given to him when he took up post when he became DCC. The DCC stated it was evident that when reviewing the audit findings the issue was not having any dedicated resource. However there has been transformation in this area.</p> <p>Staff have been employed with specific skills, all risk assessments have been completed across the organisation. Training is 80% completed, so we are in a much better place currently in terms of H&amp;S, and we are making real process against the action plans.</p> <p>The DCC stated there has been a leadership emphasis to taking ownership of health and safety. Covid-19 has been used to highlight the need for Health and Safety compliance and the DCC is confident this will lead to a change in culture.</p>	

	<p>The DCC stated that H&amp;S concerns/near misses are communicated to staff online, using Health and Safety Boards, raising at BCH boards.</p> <p>4. Procurement – BCH Audit has highlighted single source tendering – how do Beds compare to the rest within the region?</p> <p>CFO stated that with the new 7 Force Procurement team there should not be any issues moving forward. There is an audit being completed involving the 7 force procurement team later on in the year.</p> <p>Additional Question asked - will the audit look into the 3<sup>rd</sup> party risks i.e outsourcing to a company and the company have a change in contract/ownership. RSM confirmed that the initial procurement process will be reviewed with due diligence.</p> <p>CFO asked for this to be added into the scope.</p> <p><b>b) Progress on recommendations</b></p> <p>CFO noted the report and asked if the Independent Members had any questions?</p> <p>IM requested the Force review and follow up on audit findings.</p>	<b>RSM/CFO</b>
<b>20/JAC/21</b>	<p><b>Force Overview</b></p> <p>The DCC stated that he wanted to focus on</p> <ul style="list-style-type: none"> <li>• Covid-19 / Covid-19 Performance (this would cover the previous action given from March’s meeting)</li> <li>• Black Lives Matter Movement</li> </ul> <p>The DCC gave an update surrounding specific aspects which have affected the Force during Covid-19.</p> <p>IM stated that she found the data within the report to be very useful, and reviewing data from last year of the same quarter is great and would appreciate this approach moving forward.</p> <p>The DCC gave an update on the Black Lives Matter Movement. He explained that a number of protests have taken place across the County. All have been positively policed and relationships with organisers and partners are being built. Discussions were had regarding operational matters; no questions were raised by panel members.</p>	
<b>20/JAC/22</b>	<p><b>Risk Management Policy</b></p> <p>The CFO informed all members that the policy has been sent out to them prior to the meeting and asked for comments on the policy.</p> <p>IM stated that the policy was excellent on the scoring description which is great to see, however policy is silent on how the risks are identified. The recommendation given was for sentences to be added around this to make it clear.</p>	

	<p>IM stated there is nothing specific on low likelihood risks which have high impact, he believes there needs to be something added to the policy to ensure that low risks are not forgotten and still being managed.</p> <p>IM asked additional questions which need to be considered:</p> <ol style="list-style-type: none"> <li>1. How often is the policy going to reviewed? – This needs to be added.</li> <li>2. Risk appetite and tolerance need to be added.</li> <li>3. CFO to look at how JAC members can feed points into this policy.</li> <li>4. May 2010 in the footer – is this a typo?</li> <li>5. Who approves policy? – This should be on the policy</li> <li>6. Who checks the policy is being adhered to?</li> <li>7. What other meetings feed in to the Strategic Risks which was mentioned earlier when talking about level risks.</li> </ol> <p>CFO stated he would review all comments and make amendments and add in comments from the FEB meeting.</p> <p>IM stated that the policy should be a wider document and not just used for Legal Compliance.</p> <p>The CFO stated the details are within the SOP which supports this policy.</p>	<p><b>CFO</b></p>
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