

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

Minutes are not restricted

Meeting of 24 May 2019

Held between 12:30 – 15:30

Minutes

Jagtar Singh – Chair (JS)	Independent Committee Member
Laura Cochrane (LR)	Independent Committee Member
Gita Raja (GR)	Independent Committee Member
Judit Seymour (JSM)	Independent Committee Member
Phil McCarthy (PMcC)	Office of the Police and Crime Commissioner for Bedfordshire (OPCC)
Garry Forsyth (GF)	Deputy Chief Constable, Bedfordshire Police
Phil Wells (PW)	ACO, Bedfordshire Police
Hannah Broadbank	Financial Accountant, Bedfordshire Police
Mark Jones	RSM
Wayne Brads (WB)	Independent Committee Member
Cathy Green (CG)	Minute taker

Item #	Topic	ACTION
19/JAC/17	Apologies Apologies were noted from: external auditor Aphrodite Lefevre.	
19/JAC/18	Minutes and Status Report of the meeting held on 22 March 2019 The Minutes of the meeting were agreed subject to some minor amendments as follows: Page 3 –spelling correction ‘Culture Board’	

	<p>Page 4 – correction ‘a vigil’ not ‘be vigil’.</p> <p>Page 7 – correction ‘working with Crest’</p> <p>Page 10 – ‘audit committee annual report’ – reword, CFO to advise of changes</p>	CFO
19/JAC/19	<p>Action Log</p> <p>CFO provided an update against the actions within the action log. Members asked if the updates, in future, could be added before the papers are circulated</p>	CFO
19/JAC/20	Matters Arising	
19/JAC/21	<p>Declarations of Interest</p> <p>none</p>	
Part one – NOT RESTRICTED		
19/JAC/22	<p>Annual Accounts</p> <p>6a) Accounts, Policies and AGS</p> <p>CFO tabled the draft annual governance statements for the Chief and the PCC separately as well as the Accounting Policies. It was explained to Members that the Accounting Policies were very similar to the previous years’ accounts without any major deviance in Policies between the Years. The Annual Governance Statements had been updated based on the annual review of governance.</p> <p>Questions and comments were invited.</p> <p>It was highlighted that there were a number of grammatical errors and that in some cases the paragraphs needed joining together to make the reading of the document easier. CFO confirmed that this would be undertaken as part of the final drafting prior to being submitted to the Auditors.</p> <p>It was also felt that the work that JAC undertake in relation to governance wasn’t fully recognised.</p> <p>The CFO was asked to review the full inclusion of the JAC in the AGS and to ensure that grammatical errors were corrected in the final draft.</p>	CFO

	<p>6b) Final Accounts</p> <p>CFO tabled the attached reports. The format of accounts is same as last year, and is a comparable set of accounts.</p> <p>The Out turn position for the year was shown as a £0.5M underspend, but this was only achieved through the £4.5M Special Grant obtained by the PCC during the year.</p> <p>It was noted that the completion of the audit would be at the end of July and that the Annual Audit letter would be presented to the next JAC, in July.</p> <p>It was also noted that the Public inspection period for the accounts was between the 12 June and 3 July. The External Auditor was expected to start their work in June and would be managing the resources to audit BCH at the same time.</p> <p>Members asked a number of questions on the detail of the accounts as follows:</p> <p>Note 13 PPE – with regards to the reclassification of assets for £463k out of land and buildings why wasn't the figure for depreciation visible?</p> <p>Note 24 Creditors – whether to improve the readability of the Accounts if the Creditors and Debtors notes in the PCCs accounts could be made consistent as per the CC's accounts</p> <p>IT WAS RESOLVED:</p> <ul style="list-style-type: none"> • That subject to the amendments suggested by the Committee that the Accounting Policies, Annual Governance Statements and Annual Accounts should be forwarded to the External Auditor for auditing. 	
19/JAC/23	<p>External Audit</p> <p>Due to other Audits being undertaken BDO were not present at the meeting but had forwarded an email that confirmed the following:</p> <p>The audit plan as previously presented remains relevant and no additional risks have been identified. Work, however, remains ongoing; to date we have not found any issues to report on our planning or controls assessments.</p> <p>Work on the IT is largely complete but additional evidence relating to logical access controls for the main accounting system is being sought.</p>	

	<p>The employment tax review is also substantially complete subject to some further details regarding a redundancy.</p>	
<p>19/JAC/24</p>	<p>Internal Audit</p> <p>a) Progress against plan 2018/19 and 2019/20</p> <p>Three Bedfordshire only reports and two BCH reports have been issued since the Committee last met. Four reports had been given reasonable assurance with Business continuity being given partial assurance</p> <p>Equality and Diversity</p> <p>Chair was surprised that the BAME staff figures are less than BAME uniformed figures and whether there was more work to be done in non-uniformed roles. CFO explained there is less churn in staff roles, so the pace of change is slower, but the same process for officers is applied to police staff roles in relation to representation of communities.</p> <p>The DCC is now Chair of the Diversity, Equality and Inclusion (DEI) Board and also the BCH DEI Board. The action plan for the NPCC governance for DEI is very large, including training.</p> <p>Business continuity</p> <p>It was noted the business continuity team has been used for Brexit preparation as well and there has been a capacity issue. There was a suggestion to consider the most critical areas for business continuity in the event of capacity issues, however all actions flowing from the audit were agreed and progress was being made on improving in this area.</p> <p>b) Internal Audit Annual Report 2018/19</p> <p>The Internal auditor provided the following opinion for both the PCC and CC, and asked that this be recorded in the relevant Annual Governance Statements:</p> <p>The organisation has an adequate and effective framework for risk management, governance and internal control.</p> <p>However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.</p>	

	<p>The Committee were pleased to not the positive assurance and were assured that areas highlighted for improvement were being addressed by both the OPCC and Force</p> <p>c) Progress on recommendations</p> <p>Drugs ammunition and firearms recommendation to be added to the list.</p> <p>Not a significant level of change in the status of the recommendations due to the dates for implementation being post this meeting date. However the recommendations from the drugs, ammunition and firearms storage have been added to the list.</p> <p>The CFO explained that the new HR/Payroll system due to land in Beds in July would assist in addressing the people based recommendations around skills and attendance management and that work had commenced on the new estates strategy.</p> <p>RESOLVED</p> <p>That the report be noted</p>	
19/JAC/25	<p>Force Overview</p> <p>The DCC highlighted some points in relation to performance.</p> <ul style="list-style-type: none"> • Rape and SSC both are still underreported crimes, but reporting is getting better. • Team 7 was created to deal with serious sexual offending, using our most experienced detectives. Rape outcome rate was low at 2.5%, but Team 7 started to see an increase to 6%. • The CPS target for rape is 60% and Bedfordshire is above this at 66-72%. The Force are dedicating 2-3 days per week working with the CPS to build on prosecutions. It was noted that Herts also do this. • Domestic Abuse has seen an increase in victims coming forward and that this has resulted in on the Emerald Team. Satisfaction rates are consistently over 80%. • The PCC has secured this force an extra £1.38M funding in relation to Serious Youth Violence and ACC Sebire is part of the national board on Youth Violence 	

	<ul style="list-style-type: none"> Bedfordshire Police has invested locally and recruited additional staff in the cyber child abuse team and we are starting to see an improvement in the reduction in backlogs. <p>The DCC explained that the Annual Delivery Plan is similar to last year but note it now includes proactive prevention in the objectives, in recognition of the shift of investment and the need to prevent demand at the front end.</p> <p>IT WAS RESOLVED:</p> <ul style="list-style-type: none"> That members note the report and consider the data and information provided in the report. 	
Part two - RESTRICTED		
19/JAC/26	<p>HMICFRS Update</p> <p>Restricted document and discussion</p>	
19/JAC/27	AOB	
Date of Next Meeting	Thursday 25 July 2019 13:30 to 15:30 (12:30 pre-meet for Members only)	