

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

**Meeting of 08 December 2017**

**Held between 13.30 – 15:15**

## Minutes

**Present:**

Jagtar Singh – Chair (JS)	Independent Committee Member
Wayne Brads (WB)	Independent Committee Member
Laura Cochrane (LC)	Independent Committee Member
Gita Raja (GR)	Independent Committee Member
Phil Wells (CFO)	Joint Chief Finance Officer for the Police and Crime Commissioner for Bedfordshire and Bedfordshire Police
Garry Forsyth (GF)	Deputy Chief Constable
Clare Kelly (CK)	Chief of Staff (Interim), OPCC
Neil Harris (NH)	Ernst & Young (EY)
Mark Jones (MJ)	RSM
Pauline Gibbons (PG)	Minute taker

17/JAC/46	Apologies	ACTION
	<p>Apologies noted from:</p> <ul style="list-style-type: none"> <li>- Judit Seymour, Independent Committee Member</li> <li>- Suzanne Rowlett, RSM</li> <li>- Carol Ryan, EY</li> </ul>	
<b>17/JAC/47</b>	<p><b>Minutes of the meeting held on 29 September 2017</b></p> <p>The minutes of the meeting of the Joint Audit Committee (JAC) held on 29 September 2017 were confirmed without amendment.</p> <p><b>IT WAS RESOLVED:</b></p> <ul style="list-style-type: none"> <li>• The minutes of the meeting held on 29 September 2017 were confirmed without amendment.</li> </ul>	
<b>17/JAC/48</b>	<p><b>Declarations of Interest</b></p> <p>There were no declarations of personal or prejudicial interests from</p>	

	members.	
	<b>Part One – Not Restricted</b>	
<b>17/JAC/49</b>	<p><b>External Audit</b></p> <p><b>a) Annual Audit Letter:</b> The auditors are required to issue an Annual Audit Letter following completion of their audit procedures for the year ended 31 March 2017. The purpose of the letter is to communicate the key issues arising from the audits undertaken during the year.</p> <p>Members asked if the £10.9 million funding gap which is mentioned in the letter is considered good or bad. EY replied that they look at what the organisation is doing about this. Finances in Bedfordshire seem to be stabilising but this is still an area to keep under close review.</p> <p>Members also queried the adequacy of the level of reserves held. The CFO advised that the scrutiny of reserves is being looked at nationally by the Home Office and the Policing Minister and pointed out that there is a difference between general and earmarked reserves. EY advised that this is also an area to closely monitor.</p> <p><b>IT WAS RESOLVED:</b></p> <ul style="list-style-type: none"> <li>• That members noted the contents of the letter.</li> </ul> <p><b>b) Review of Systems Implementation:</b> The systems implementation review was mainly conducted at Cambridgeshire as they were first to undertake the implementation. Once the work has been completed, it is proposed that the report will be circulated around members of this committee. The report for Bedfordshire is likely to be better as data integrity points have lessened.</p> <p>Sign off of accounts: A working set of accounts will be produced by the end of May 2018, with sign off by the end of July 2018. The CFO has no concerns at this timescale at the moment and gave assurances that the Finance team would be able to meet the deadlines.</p> <p><b>IT WAS RESOLVED:</b></p> <ul style="list-style-type: none"> <li>• That members noted the updates.</li> </ul>	
<b>17/JAC/50</b>	<p><b>Internal Audit</b></p> <p><b>a) Progress against plan 2016/17:</b> Athena: Preparedness for Athena is a major area of risk and members asked what they could do. The CFO advised that they need to ensure they have seen the audit Preparedness for Athena before Athena goes live.</p>	<b>Members</b>

	<p>The members wanted assurance that Athena is going to be effective and what benefits it will bring. CFO will produce for the next meeting regarding the benefits and realisation plan.</p> <p>Northgate are still to assist post-implementation. Costs are built into the Medium Term Plan.</p> <p>Budgetary Control: There is one medium area relating to the fact that financial instructions had not been reviewed since Nov 2013 and need to be updated in view of e-financials. GR questioned why this had not been identified as part of an internal review and asked if there are any triggers to prompt an update rather than waiting for the auditors.</p> <p><b>IT WAS RESOLVED:</b></p> <ul style="list-style-type: none"> <li>• That members noted the update.</li> </ul> <p><b>b) Progress on recommendations</b> A positive report. Nine outstanding, six completed and three currently outstanding as date not yet reached.</p> <p><b>IT WAS RESOLVED:</b></p> <ul style="list-style-type: none"> <li>• That members consider and endorse the current status of the completed and remaining internal audit recommendations, as described in the report.</li> </ul>	<p><b>CFO</b></p>
<p><b>17/JAC/51</b></p>	<p><b>Force Overview and Collaboration Report</b> Crimes relating to domestic abuse, hate crimes, rape and other sexual offences continue to increase as the ability to report these crimes has been made easier to do.</p> <p>‘Burglary Dwelling’ now includes sheds and garages and ‘Violence Without Injury’ includes harassment and Facebook harassment.</p> <p>Blue Light Project – the CFO commented on the good work the Force and Fire Service are doing in this area and there is a meeting next week on how to take this forward.</p> <p>Victim Services Hub – the OPCC are bringing this service in-house, with a launch date of 03 April 2018.</p> <p>Tri-force (BCH) Collaboration Programme – the most work and maximum benefits are from areas that have gone live, not new areas. The CFO is to present the benefits realised to the members at the next Development Day.</p> <p>The CFO advised that a four year Medium Term Plan is produced although it is difficult to assess given the yearly government settlements.</p> <p>The members asked that given that £1m of reserves will be used to balance the books for 2018/19, what assurances were there that</p>	<p><b>CFO</b></p>

	<p>enough work was being done to balance the books for 2019/20. The CFO suggested that this is achievable from reserves also although the reliance on reserves needs to be reduced.</p> <p><b>IT WAS RESOLVED:</b></p> <ul style="list-style-type: none"> <li>That members note and consider the data and information provided in the report.</li> </ul>	
<b>17/JAC/52</b>	<p><b>Strategic Risk Register of the Police and Crime Commissioner for Bedfordshire</b>  Little movement and no new risks added.</p> <p>SR3 – there were a lot more questions included in the Annual Survey this year and the results will be fed back to the committee.</p> <p>SR5 – the next partnership event is scheduled for 09 January 2018.</p> <p>SR7 – the roles of Chief of Staff and Head of Financial Scrutiny and Collaboration are due to be advertised. The level of risk is unlikely to be reduced until both these positions are filled.</p> <p><b>IT WAS RESOLVED:</b></p> <ul style="list-style-type: none"> <li>That members note and consider the risks in the Strategic Risk Register of the Police and Crime Commissioner for Bedfordshire.</li> </ul>	
<b>17/JAC/53</b>	<p><b>Tri-Force Joint Audit Forum</b>  Terms of Reference to be amended and forwarded to the Chairs of the Joint Audit Committees for Cambridgeshire and Hertfordshire for comment.</p>	<b>Chair/PG</b>
<b>Part Two - Restricted</b>		
<b>17/JAC/54</b>	<b>**RESTRICTED**</b>	
<b>17/JAC/55</b>	<b>**RESTRICTED**</b>	
<b>17/JAC/56</b>	<p><b>AOB</b>  GR asked if there could be something different to HMIC on the agenda each month and will email her thoughts over. EY suggested that the new agenda item could be driven from an area on the SRR.</p>	<b>GR</b>
<b>Date of next meeting</b>	Friday 02 March 2018, 13:30 to 15:30. (13:00 pre-meet for members only.)	