

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

**Meeting of 30 June 2017
Held between 13.30 – 15:30**

Minutes

Present:

Wayne Brads – Chair (WB)	Independent Committee Member
Laura Cochrane (LC)	Independent Committee Member
Gita Raja (GR)	Independent Committee Member
Jagtar Singh (JS)	Independent Committee Member (joined during the meeting)
Phil Wells	Joint Chief Finance Officer for the Police and Crime Commissioner for Bedfordshire and Bedfordshire Police (CFO)
Neil Harris	Ernst & Young
Carol Ryan	Ernst & Young
Mark Jones	RSM
Pauline Gibbons	Minute taker

17/JAC/24	Apologies	ACTION
	<p>Apologies noted from:</p> <ul style="list-style-type: none"> - Judit Sogan, Independent Committee Member - Mark Cooper, Chief Executive, OPCC - Mike Colbourne, Temp DCC - Suzanne Rowlett, RSM 	
17/JAC/25	<p>Minutes of the meeting held on 31 March 2017</p> <p>The minutes of the meeting of the Joint Audit Committee (JAC) held on 31 March 2017 were confirmed.</p> <p>IT WAS RESOLVED:</p> <ul style="list-style-type: none"> • The minutes of the meeting held on 31 March 2017 were confirmed. 	
17/JAC/26	<p>Declarations of Interest</p> <p>There were no declarations of personal or prejudicial interests from members.</p>	

Part One – Not Restricted		
17/JAC/27	<p>Annual Accounts CFO asked the committee to have regard to the accounting policies and annual governance statements ahead of the auditors undertaking the audit.</p> <p>The draft accounts will be placed on the website later today. CFO asked members to look through these and send any comments to him by 14 July.</p> <p>LC commented on the following:-</p> <ul style="list-style-type: none"> • No accrual for overtime • Benefits payable – cost of leave for year end – not paid – just a liability cash transfer • Officers' remuneration – no names of staff mentioned. CFO stated that only roles are used to comply with Data Protection • What is the collection fund adjustment? <p>WB mentioned that in the Chief Constable's Annual Governance Statement, the item regarding the Audit Committee does not imply feedback to the Chief Constable and he would have expected there to be a feedback system.</p> <p>He also mentioned that under the Review of Effectiveness, whilst two audits received a grading of less than reasonable assurance, there was no mention of these areas being re-audited. CFO stated that these would be picked up as part of the follow-up audit.</p> <p>Also, whilst Professional Standards and Equality were mentioned, WB feels that Health & Safety and Whistleblowing should also be included.</p> <p>CFO advised that Hannah Broadbank is preparing the accounts. A few new lengthy statements will be included this year. He is comfortable that the accounts meet the Code of Practice.</p> <p>WB asked if the CC or PCC provide a summary in a shortened format. CFO advised that summaries will not be available until the accounts have been audited, probably in Sept.</p> <p>Collection Fund Adjustment: in the income and expenditure account, council tax is recorded but councils pay over what we ask whether they've collected it or not. GR to send queries from accounts to CFO for response.</p> <p>IT WAS RESOLVED:</p> <ul style="list-style-type: none"> • That members consider the Draft Statement of Accounts 2016/17 for the Chief Constable and the Police and Crime Commissioner Group, incorporating their associated accounting policies and Annual Governance Statements. 	
17/JAC/28	<p>External Audit On track with the audit schedule. No significant changes to the audit</p>	

	<p>plan, therefore no written report.</p> <p>Main change is the presentation of the income/expenditure statement which is intended to mirror the internal management accounting format dictated by CIPFA.</p> <ol style="list-style-type: none"> 1. On track to undertake year end audit and will report back at the Sept meeting. 2. Evidence from CC and PCC to counter HMIC area graded as inadequate: <ul style="list-style-type: none"> - How the CC/PCC have responded to findings - EY need to understand what CC/PCC have done regarding priorities and resources available and the adequacy of the response; e.g. Community Policing was low but is now starting to improve. 3. Implementation of new financial system – EY IT colleagues have been reviewing this. We can learn from the findings from Cambs, who implemented this before Beds. Already identified several controls and procedures that could be strengthened. At Sept meeting, will have summary of what IT have said – agenda item for Tri-Force JAC meeting. 4. Public Sector Appointments will allocate auditors (across tri-force). As a result of this procurement exercise, we should see a reduction in fees of 18%. <p>IT WAS RESOLVED:</p> <ul style="list-style-type: none"> • That members noted the update 	
17/JAC/29	<p>Internal Audit</p> <p>a) Progress against plan 2016/17 Last four pieces of work completed including collaboration.</p> <p>Governance audit – Terms of Reference need to be updated for all Boards. Minutes of these meetings need to be published on the website promptly.</p> <p>CFO stated that HMIC tracking is too difficult and that we are documenting too much. This to be reduced down to include accountability and timings. We just need AFIs and update PEEL Board on these.</p> <p>Minor changes to timings re collaboration.</p> <p>IT WAS RESOLVED:</p> <ul style="list-style-type: none"> • That members noted the update <p>b) Audit Plan 2017/18</p>	

	<p>c) Progress on recommendations It is recommended that each JAC (Beds/Herts/Cambs) receive a copy of the SRR re change portfolio. This will enable us to close loops to ensure that we know all items have been completed.</p>	
17/JAC/30	<p>Force Overview and Collaboration Report We are seeing unprecedented numbers of 101 calls and calls to 999 are also at a high level.</p> <p>An increase in crime figures is attributed to two individuals who have now been apprehended. There is also an increase in hate crime following the Manchester and London incidents.</p> <p>GR asked if HMIC take notice of solved crime. HMIC do independent checks and look at same things in 43 forces. They use benchmarks but can't moderate for all forces and can only comment on local conditions.</p> <p>IT WAS RESOLVED:</p> <ul style="list-style-type: none"> • That members note and consider the data and information provided in this report. 	
17/JAC/31	<p>Strategic Risk Register of the Police and Crime Commissioner for Bedfordshire This has been updated but future changes to be highlighted in blue.</p> <p>SR4 is to be reviewed at the next Strategic Board meeting.</p> <p>Fire risk in buildings was considered an emergency risk and we need to ensure all police buildings have risk assessments completed. We also need to check any cladding if appropriate.</p> <p>JS wanted it noted that MC had not attended the last three JAC meetings.</p> <p>IT WAS RESOLVED:</p> <ul style="list-style-type: none"> • That members note and consider the risks in the Strategic Risk Register of the Police and Crime Commissioner for Bedfordshire. 	
Part Two - Restricted		
17/JAC/32	Restricted	
17/JAC/33	Restricted	
16/JAC/34	<p>AOB Date to be arranged for the next Tri-Force JAC meeting which Beds will be hosting.</p>	

Date of next meeting	Friday 29 September 2017, 13:30 to 15:30. (13:00 pre-meet for members only.)	
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