

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

Minutes are restricted

Meeting of 29 September 2023

Held between 10:30 – 12:30

Minutes

Present:

Jagtar Singh – Chair (JS)	Chair, Independent Committee Member
Wayne Brads (IM WB)	Independent Committee Member
Judit Seymour (IM JSM)	Independent Committee Member
Laura Bell (IM LB)	Independent Committee Member
Gita Raja (IM GR)	Independent Committee Member
Phil Wells (CFO PW)	Chief Finance Officer – Bedfordshire Police
Mark Jones (RSM MJ)	RSM Internal Auditor
Steve Bladen (BDO SB)	BDO External Auditor
Katie Beaumont (HGT KB)	Head of Governance and Transparency - OPCC
Anesu Banda(CO AM)	Compliance Officer – OPCC (Minute Taker)

	Part One – Not Restricted	
22/JAC/30	<p>Introduction</p> <p>JSM asked KB when the annual interests were completed. KB informed the committee this was last completed in March, however an email will be sent to the committee to check if there are any changes.</p> <p>JS asked the committee to introduce themselves to the new BDO auditor, SB.</p> <p>SB introduced himself as a director within BDO’s public sector assurance team and has picked up the audit from RB.</p>	PCC/Members
22/JAC/31	<p>Apologies</p> <p>Dan Vajovick (DCC DV)</p> <p>Anna Villette (CE AV)</p>	Chair
22/JAC/32	Minutes of the meeting held on 23.06.2023	Chair

	Minutes were discussed and agreed.	
22/JAC/33	Actions Log Actions were reviewed and updated.	Chair
22/JAC/34	Matters Arising There were no matters arising.	Chair
22/JAC/35	Declarations of Interest (verbal) All declaration of interests has been recorded.	Chair
	JAC Annual Report – Signed. JAC members signed the annual report.	All
Part One – Not Restricted		
22/JAC/36	JAC Annual Survey PW thanked the committee for completing the survey and informed them that the questions used may need to be looked at in terms of their terminology because they may not have been understood by the committee. PW mentioned that a forward plan may be required at each meeting allowing the committee to know what the focus should be. A formal evaluation of the internal and external auditors has not been completed therefore something needs to be put in place to address this. The assurance framework will be picked up as a substantial item in the agenda. PW informed the committee the survey was a start, in terms of formally evaluating, however it needs to be addressed at the development day, so the committee and the office understand how to move forward and improve the committee. PW said the recommendation of the paper says, ‘Do you agree with the recommendation at 1.3, if you do, we will build into future committee’s and future ways of working’ and ‘Are you as a committee in agreement that we will review the process we used this year to ensure it is effective for next year and where we can improve on it’. JS summarised to say the 50 questions are good and we could spend the workshop time working through them. He added, the recommendations that were made, capture most of what has been said.	ACO

	<p>WB said, at the development day we need to think of the outcomes the board need to achieve and do the questions measure whether those outcomes have been achieved.</p> <p>PW informed the panel that the number of questions will need to be reduced as there will be narrative to analyse.</p>	
<p>22/JAC/37</p>	<p>External Audit – Verbal Update</p> <p>There are two audits to complete before handing over to the new auditors, which are 21/22 and 22/23.</p> <p>SB said previous reports would have indicated that BDO would be started the 21/22 audit by now however this has been possible due to resourcing pressures and NHS audits that were started early this year have not been completed which has affected planned work, however they are currently discussing when the audits can be rescheduled and when SB has an update, he will inform the committee.</p> <p>Regarding prioritising work in the public sector, we are in discussion with interested stakeholders e.g., homes and communities, NHS, NAO, FCR, taking all views into account about how we deliver and prioritise the work.</p> <p>There is wider work ongoing to reduce the backlog in the local government audit market and the last figure SB saw there were over 500 late audit opinions and there are many bodies who have been affected.</p> <p>A letter was issued in July 2023 that set out that there would be a series of back stop dates at which point audits would have had to conclude their audits and issue an unqualified report or alternatively a report that provides the assurance they can provide at that point in time. There is currently no agreed solution, but the NAO are leading a programme board about how that is implemented.</p> <p>PW informed the committee the risk from an organisational perspective is we do not have accounts signed off and at the end of 23/24 we are moving to a new auditor who will need to rely on the previous auditor’s files to ensure the balances are correct.</p> <p>PW said the new auditors can decide when they would like to start on the accounts of 23/24 and PW is meeting with them week of 02/10/2023. Cambs and Herts are in the same position of not having 2 years accounts signed off.</p> <p>KPMG will liaise with BDO regarding what BDO is planning on doing and what reliance they can place on the balances and KPMG will not start until they are content with the opening position. KPMG can start the 23/24 accounts, but they will be starting on a risk.</p>	<p>BDO</p>

22/JAC/38	<p>Internal Audit</p> <p>a) Internal Audit Progress Report</p> <p>Beds only - all the audit work was completed. The were outstanding audits from the 22/23 programme for BCH, and the progress report shows 2 of those reports have been issued in final form.</p> <p>From the 22/23 plan there are two bits of work in draft which is on cyber risk and one on BCH governance and business planning.</p> <p>The progress report shows due to delays in getting the ICT work completed and getting evidence on evidence there is a proposal to include this in the 23/24 reporting.</p> <p>The report also shows slight changes to the timing of the 23/24 plan, 1 audit on the Beds only plan and 2 audits on the BCH plan, which have been slightly delayed the programming due to request of management and not resourcing issues.</p> <p>JSM asked about the culture audit which has been tail ended to the end of the year, what is being audited as culture is difficult to audit. PW said it is our response to the CASEY report and the Race Action Plan.</p> <p>JSM also asked what is happening with the cyber audit? PW said it is in draft, the new head of ICT recently started in the role, and further follow ups are being done with RSM regarding the approach to the audit.</p> <p>There are two audits from the BCH plan, firstly, Cambridgeshire on HR Transactions looking at the recruitment process, the actual process such as the design controls e.g., pre-employment, vetting, offer was good but the compliance issues regarding retention of interview notes, requesting and retention of references in all cases, therefore medium priority actions agreed with management.</p> <p>The second audit was Hertfordshire which focused on the policing education qualification framework which had a positive opinion, and a medium priority action agreed with management. First one was around the need to review and revise the existing performance KPI's being used for performance and management and the second was on the governance structure, with the need to undersee any poor performers now the tactical board has been dissolved.</p> <p>b) Emergency Services Benchmarking Report</p> <p>RSM have analysed the findings for 22/23 across emergency services e.g., police and fire and looked at the assurance rates given to individual audits and looked at number of high, medium, and low priority actions, and historical data has been provided showing how Bedfordshire has been performing.</p>	RSM
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	<p>c) Progress on recommendations</p> <p>Actions:</p> <ul style="list-style-type: none"> • The BCH outstanding actions need to be added so they can be monitored by the committee. • PW informed the committee the attrition can be marked complete as we are capturing the majority of what is required for the pathway process. • JSM said note 1 of page 2 refers to an induction process in 2014 however the only independent members that were there was JS and WB, therefore this needs to be done again or it is irrelevant. PW said it is an irrelevant note, as this will be built into the tenure for the development days. • BCH Herts led audit on insurance had a deadline of June but there has been no update, unsure of what this refers to. 	
	<p>Scheme of Governance</p> <p>The document is a BCH agreed document for governance in terms of the PCC and CC. It is not supposed to be a detailed description of what goes on however it is a framework of what the PCC and CC operate under.</p> <p>JS said he does not see the need for this document. PW said the legislation requires us to have it and sets out what needs to be included, however it does not provide specific deliverables for the Bedfordshire PCC and CC.</p> <p>Complaints are dealt with by KB and the transparency and governance team.</p> <p>For information Only.</p>	<p>ACO</p>
<p>22/JAC/39</p>	<p>Force Overview</p> <p>Performance: There have been some increases in specific crime areas and work is being done by the performance and governance board. The focus will be around drugs, firearms, and bladed articles, and one of the pieces of work being done around this is homicide prevention strategy.</p> <p>CSE and child neglect, we are being proactive in terms of increasing the level reporting.</p> <p>Solved crime rate has good progress in the majority of area, and we are doing work around human trafficking and modern day slavery to better understand how to improve the crime rate.</p> <p>Theft from motor vehicle is mainly around the theft than the ability to solve the crime.</p>	<p>ACO</p>

	<p>There are 4 key areas regarding focus e.g., incident response, mental, child safeguarding and sexual offences.</p> <p>Regarding the culture programme, most of the work is around the Race Action Plan and improving policing for people in Bedfordshire.</p> <p>Abimbola Johnson visited Bedfordshire HQ and we received independent consultancy, and this has helped us understand how we are dealing with the Race Action plan. PW came up with pillar leads and we have found that each pillar work in isolation and we are dedicating resources to change the structure.</p> <p>A chat bot was put in the control room but only dealt with single instances of chats however now it can deal with multiple chats allowing demand to be pushed to the correct places.</p> <p>Bedfordshire is the first Force in the country to answer the risk around auto redaction and worked with a small startup company. The process took 12 weeks from start to finish and they have now come up with a process that allows auto redaction to be completed within seconds/minutes.</p> <p>JS asked, what level of assurance is there that the gap between the projected budget and expected funding is going to narrow by 26/27.</p> <p>PW said, we make assumptions in our medium-term financial plan as the funding is given annually, and the level of assurance of when the budget is set and what it looks like in 26/27 is not assured, however a medium term plan is provided based on what we think the assumptions will be in that period.</p> <p>There is verbal assurance that Boson will continue until there is a change in police, and verbal assurance for Costello that it will continue until 24/25 unless there is a change in government or decision.</p>	
Part Two – Restricted		
22/JAC/40	<p>HMICFRS Update</p> <p>Update given however, a detailed report will be provided at the December JAC meeting.</p>	ACO
22/JAC/41	<p>a) Strategic Risk Register of the Police and Crime Commissioner for Bedfordshire</p> <p>Discussions took place, JAC members stated they have assurance from this document that risk is being continuously monitored and reviewed.</p>	OPCC

22/JAC/42	Strategic Risk Register of Bedfordshire Police Discussions took place, JAC members stated they have assurance from this document that risk is being continuously monitored and reviewed.	ACO PW
22/JAC/43	AOB No concerns	