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# **JOINT AUDIT COMMITTEE (JAC)**

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**Minutes from public  
meeting held on 29<sup>th</sup> June  
2023**

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**JOINT AUDIT COMMITTEE (JAC)  
PUBLIC MINUTES**

Notes of the meeting held on 29<sup>th</sup> June 2023 at 9:30am.

**Present:**

Sue Davis	:	Chair
Richard Hollands	:	Vice Chair
Bhupinder Gakhal	:	Board Member
Dr Cath Hannon	:	Board Member
Charmaine Burton	:	Board Member
Pete Gillett	:	Director of Commercial Services – WMP
Scott Green	:	Deputy Chief Constable - WMP
Michelle Painter	:	Assistant Director - Forensic Services
Sue Dehal	:	Head of Financial Accounting and Tax - WMP
Janey Barrett	:	Head of Insurance Services - WMP
Andrew Smith	:	Grant Thornton – External Audit
Parmila Dadra	:	Acting Head of Internal Audit - PCC
Gemma Brookes	:	Acting Head of Internal Audit - PCC
Lynn Joyce	:	Interim Chief Finance Officer - PCC
Davinder Jagpal	:	Assistant Director - Finance, Contracts and Procurement – WMP
Fiona Pook	:	Head of Performance and Assurance - WMP
Rachel Jones-Burns	:	Assurance and HMICFRS Liaison – WMP

Plus 1 observer

<b>579</b>	<b>Item 1 - Apologies</b>  The Chair welcomed everyone to the meeting. An apology was noted from Chief Executive Jonathan Jardine.
<b>580</b>	<b>Item 2 - Declarations of Interest</b>  There were no declarations of interest raised.
<b>581</b>	<b>Item 3 – Minutes of the last meeting</b>  The considerations and questions of the previous meeting held on 30 <sup>th</sup> March 2023 were agreed as an accurate record of proceedings.
<b>582</b>	<b>Item 4 - Matters Arising</b>  There are no matters arising.
<b>583</b>	<b>Item 5 – Risk Management Update, including Force Risk Register and OPCC Risk Register</b> <i>Presented by Lynn Joyce and Fiona Pook.</i>  <b><u>OPCC Risk Register Update:</u></b> <b><u>Lynn Joyce highlighted the key points from the OPCC Risk Register update:</u></b> <ul style="list-style-type: none"> <li>The risk register for the OPCC is based on both the statutory functions and any topical risks that we have, which is based on the delivery of the Police and Crime Plan.</li> </ul>

- In this quarter there has been one risk increase and three have reduced in score.
  - The main concern is the risk associated with resources not being sufficient to deliver the Police and Crime Plan.
  - Inflation has been higher for longer periods than anticipated.
  - There is minimal scope to increase funding coming in due to the formula been outdated and the consultation on a new funding formula has been delayed.
  - The risk to secure an efficient and effective police service has increased slightly due to new changes to the command team and wanting to embed governance arrangements which has now happened. This also links to the topical risk of accessing police services and completing deep dives into some of those areas and force contact really improved in their performance.
  - There are two risks relating to holding WMP to account and contributing towards national and international capabilities. Both of these have improved.
  - Topical risks have largely stayed the same. The only change concerns vulnerability themes in relation to RASSO where we have increased the scope.
- Richard Hollands questioned what the worst-case scenario is for our financial position.

Lynn Joyce advised that we were in a good position in 2022-2023, with a forecast of a £5,000,000 overspend to an £11.1 million underspend. This was achieved through strong budget management, efficiency reviews and holding back on staff vacancies. It was questioned if this is sustainable in the longer term. We have a balanced budget for this year, however we may struggle in future years and are relying on the funding formula to be reviewed.

The Chair commented that there is a distinction between having sound financial management which means living within our means, and having sufficient funds to provide an adequate police service which are completely different. Although we can make the budget balance, this does not suggest that we can reduce the risk in terms of having sufficient funds as we refer to the RASSO and vulnerabilities audits, the underlying issue in most of those audits was that there are not sufficient officers available to do the work that is coming in.

Lynn Joyce responded that the PCC has submitted a special grant bid to Government which we are waiting to see the outcome of.

Pete Gillett assured that there is a planned balanced budget for the current year with a clear view of the resources available. WMP are grateful for the PCC maximising the precept and will be keeping this under review. We are holding a number of police staff vacancies to enable WMP to consider structures moving forwards to create a continued sustainable approach. The real challenge will be moving into 2024-2025 and we are looking at how we balance resources across the force, how much we maintain from the police officer perspective and the position on police staff and indeed third parties spent. Sensitivity analysis has been undertaken within the medium-term financial plan and will be kept under review. WMP are quite well placed; representation is held through the Technical Reference Group for the national formula grant review. We have a high reliance on Government grant, and one of the lowest tax base in the country. The future funding arrangement is the importance of WMP.

- Richard Hollands highlighted that lots of pots of money are short-term, meaning we do not get to consider long term arrangements.

Pete Gillett is happy to share the sensitivity analysis with members as it is developed and updated.

**Force Risk Register Update:**

**Fiona Pook highlighted the key points from the Force Risk Register update:**

- There are two new corporate risks added to the register, relating to officer and staff right to work checks and mental health detentions. Further updates can be provided as work progresses.

- The mental health detentions risk is not unique to WMP, and has national working groups aligned to it. There is also ministerial support.
  - There are currently no critical risks and no risk scores have increased during the last quarter.
  - 8 risks have remained static, and 3 risks have gone through the last cycle of Governance Board to be closed off.
  - In terms of the risk concerning the Operational Resilience Unit and the staffing within this Team, this has now reduced and staff have been recruited onto the team. This will be under constant review.
  - Positive feedback has been provided from the workforce regarding the Connect Briefing System and the support that the system is giving ahead of deployments.
- Bhupinder Gakhral referred to criminal records slipping through the system. Why is the organisation in this position and how many more are to come as well as how many have criminal records? Secondly, why is the organisation in a position where there are high percentages of mental health detentions and detention times expiring before transfer to health services?
  - Cath Hannon broadened the issue around the 700 individuals and the right to work. Is there is an issue around the gap in recruitment questioning, are these new recruits, and what is the impact on the uplift and funding that comes into the force? Has any thought been given to the implications for those individuals?

Deputy Chief Constable Scott Green advised that the right to work is not related to vetting status, however relates to whether the individual has a National Insurance number and therefore the right to work in the UK. There may be integrity issues where an individual has not disclosed something they should have.

Secondly, the mental health risk is not an issue only for West Midlands Police. There are insufficient mental health beds within the UK, and therefore remains a high risk. When we take an individual into police detention, either for a criminal matter or not, and they are subject of a section at the end of their time in police custody, based on the Police and Criminal Evidence Act, if it is deemed that that individual needs sectioning in the Mental Health Act, then they need to go to a secure mental health facility. WMP have a choice to either release the individual straight into the community or keep them unlawfully in custody until a mental health bed is found. There is a nationally agreed escalation process which means all cases are escalated to a chief officer and WMP accept this risk on behalf of the public.

- Richard Hollands suggested that these are inherent risks that the Force can't do anything about, therefore they may need to be separated in the report to state that contextually and environmentally we live in this world but are trying to do something about it.

Fiona Pook responded that this is a new risk and WMP encourage recording evidence to support the decision that has been made that can be referred back to. In relation to the right to work checks, the risk is not necessarily saying that they have never been checked. However, WMP do not have evidence that checks have happened. The risk is not saying that it was never done throughout the process, the work is to check that we've done all of those checks and we've implemented a new system to make sure that it is recorded and we do have the evidence moving forward.

- Cath Hannon questioned the timescales.

Fiona Pook advised an update can be provided by the next Committee meeting.

The Chair asked that if the update is available before the next meeting, could an email be sent to committee members.

The Chair advised that during her tenure as chair of the Mental Health Trust in Birmingham and Solihull, an entirely new secure facility with over 70 beds was opened which was still insufficient. Demand continues to increase and therefore will remain a tight situation.

- Cath Hannon advised there are still ongoing issues around the Connect System, and will now be used as an audit and storage tool because the briefing tool isn't working. There is specific mention of domestic abuse data not been accessible within Connect. Is it still accessible in the legacy system and can officers still check this data?

Fiona Pook responded that this risk has been closed on the register. The system is serving its purpose at present and further releases will enhance the information officers receive. None of the legacy data is going to be deleted until it is migrated.

Pete Gillett assured that the IT Team are finding solutions to any identified gaps. We continue to review the performance of the existing system. The system is due for an upgrade and we can provide a further update as the process develops.

*Action – Pete Gillett to provide a written update on the legacy system and the migration of data.*

- Bhupinder Gakhal referred to workforce representation as there is a medium risk concerning recruiting and retaining a diverse workforce. This seems to be a recurring risk, could an updated be provided on the recruitment drive and what areas are being targeted?

Pete Gillet advised that he is temporarily managing the HR portfolio and WMP are considering the approach we take to recruitment where rather than looking at the more traditional routes of recruitment fairs for example, where are we looking to go out and meet with the community that's set piece events and so on. Even at times when we're policing an event operationally, there may be an opportunity for our recruitment team to also be alongside, so we're absolutely looking at alternative methods.

- Richard Hollands advised that the risks levels have not changed despite a large amount of organisational and operational change from the Operating Model within the Force. As discussed at a previous meeting, the Committee are not having visibility of the change projects. The Chair added that at the previous meeting the Committee were also advised that they would see the highlights of the projects risk register and it would be helpful for this to be shared.

Fiona Pook agreed to circulate the change projects risks.

Deputy Chief Constable Scott Green agreed that some of our approach requires a slight refresh. The Force are working through a risk appetite ambition and the Force wish to perfect the risk appetite statement which should be shared with the Committee. Risks would have been greater within the previous operating model. The Deputy Chief Constable chairs the Change Board and will bring the associated change project risks to the Committee.

The Chair was pleased to hear that the Force are working on the risk appetite which the Committee was challenged on as part of their external evaluation in relation to the Committees input into the risk appetite. The Chair asked for the Force to provide details of the work on the risk appetite to the members and the Deputy Chief Constable agreed to bring this during the course of the next 6 months.

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**Item 6 – HMICFRS Update**

*Presented by Rachel Jones-Burns.*

**Rachel Jones-Burns highlighted the key points from this report:**

- It has been a comprehensively busy period for the Force.
- The Force are working through the PEEL inspection requirements PEEL activities have commenced through observations of meetings, focus groups and interviews with strategic leads ahead of the fieldwork will take place from 11th September 2023.
- The area regarding how good the Force is managing suspects has been completed. There's also been a separate inspection on stop and search, which has been completed using body

worn video to review against recording. The victim services assessment has also been completed.

- HMICFRS have launched a wellbeing and retention survey, in which we encourage everyone to participate in this independent survey.
  - The Strategy, Delivery and Assurance department has conducted a self-assessment process with force departments to ensure readiness for PEEL and to collate best evidence.
  - We have already held self-assessment processes in terms of journey and progress. This will continue as part of departmental improvements.
  - There are 81 reports outstanding and 85 recommendations. We have created an internal audit process to consider how we address these recommendations.
  - In terms of national published reports and recommendations, there have been several reports. The first, from March, is inspection on how well the police are tackling serious violence and for this inspection we were on site evidence gathering force.
  - The report discussed how the serious violence strategy works across the organisation and endorsed the need for the multi-agency approach. It discussed the findings, the impacts of the VRUs, the project funding arrangements and how partnerships were working or otherwise as well as the impact of the Public Health approach to serious youth violence.
  - West Midlands were highlighted for good work around really innovative use of social influences for the organisation.
  - The April report considered how well the police and National Crime Agency tackled online sexual abuse and exploitation of children. The themes of the report found that there was a lack of minimum standards, deviation by some forces into local behaviours and practices, lack of performance measures and poor risk assessment.
  - 16 recommendations were made, 11 of which were for Chief Constables or Chief Officers and five for the National Police Councils or partners.
  - The third report considered Vetting, misconduct and misogyny in the police service and looked at 300 cases to assess where we are in terms of detecting and dealing with misogyny and predatory behaviour which was published in November 2022. The self-assessments were brought back to HMICFRS – nine vetting related recommendations were made to each of the 43 forces. HMICFRS and West Midlands have a positive relationship in terms of this area of business.
  - We have hosted the 'No Notice' custody inspection and we anticipate this will be published by early July 2023.
  - There are ongoing issues with PEEL. The spring data return is due in July 2023. Further forthcoming inspections were outlined.
- Cath Hannon advised that WMP have changed their operating model regarding custody. Can reassurance be given that the changes in custody and the focus on Outcome 22 are going to be properly linked into commissioned services provided by the PCC that focus on preventative work?

Deputy Scott Green responded that there is a conflict with Outcome 22 and the conflict is that it's not counted as one of our positive outcomes. Outcome 22 is the right outcome for the victim and often the person involved. We have recently had a presentation in relation to increasing the use of out of court disposals. WMP can provide further assurance and the join up between local provision and geographical model and how that links into commissioned services, following the money been spent in the right areas.

Cath Hannon added that the commissioned services haven't had an opportunity to match their delivery against the operating model.

- Cath Hannon questioned the Chief Constable and PCC providing commissioned services for children as therapeutic support for those affected by online sexual abuse.

*Action: Lynn Joyce to circulate this information outside of the meeting.*

- Charmaine Burton questioned the way the Force improves the handling of allegations of misconduct and advised that WMP have had some high-profile cases. For this to still be high, even though there's been progress, probes the question of what is making this still high and why?

Deputy Scott Green advised that this data was taken from February this year, and now only one risk remains outstanding. Misogyny, discrimination and domestic abuse are the type of offences that have been brought to the service as forces were required to review every misconduct investigation over the past three years. Every case is being reviewed by PSD, and WMP are undertaking thorough reviews using senior detectives to ensure nothing has been missed.

In relation to the 81 outstanding recommendations which is similar to other most similar group of Forces, but this is not a position we support. WMP have not been prompt enough to mitigate risks and it would therefore be useful for the Committee to see the dates of when the recommendations were recorded in the HMICFRS report in future as some recommendations are years old and may need writing off where they don't require any more work from HMICFRS to close, and as chair of the HICFRS board, the Deputy Chief Constable can sign off.

**585** **Item 7 – Insurance Update**  
*Presented by Janey Barrett.*

**Janey Barrett highlighted the key points from this report:**

- The expensive side of insurance is the casualty programmes which covers liabilities and the other part of the insurance programme is the property and assets programme. We are in the last year of our 5-year agreement and will go out to tender next year.
- The market remains challenging with few interested in public sector risks.
- 4 years ago, we increased our policy access to £500,000 as part of a strategy to lower premiums and are self-insured for up to half a million pounds for every claim.
- There is a safety net in that in any one policy, we have in place a stop loss meaning in the event of a catastrophic year, we would not have open-ended expenditure.
- Tax on all insurance premium is 12%.
- Blue light and motor risks remain a challenge as colleagues have received claims at £15-£20 million per claim. WMP have paid £365 per vehicle, albeit a £500,000 excess.
- WMP self-insure their own damage which costs approximately £1.8 million a year. We're looking at tightening up the process in an attempt to gain as much efficiencies as we can such as the reporting of accidents really quickly and working alongside the Fleet Services Team.
- WMP are working to tender the property and assets programme and have a collaboration with other forces.
- The market for Riot Damages was previously non-existence but has recently opened up slightly, and the Force has managed to secure cover in the event of riots – when the last riots occurred in the WMP area, there was a significant cost incurred by WMP as no insurance cover was in place.
- Premiums are steady. The premium increase would also be affected by uplifting staff members, the employer's liability policy and increase in fleet size.
- We forecast average spend and any large claims that we expect to settle in the next quarter that will provide horizon scanning on what the force requires.

The Chair commented that this is very well understood and managed by the Force.

- Bhupinder Gakhal referred to 4.1 of the report where individual claim values are in excess of 15 million, and questioned what this is compared to 2020.

Janey Barrett explained that such claims refer to when forces have had motor accidents where pedestrians have been injured by a blue light run and have survived. If this individual requires long

	<p>term care, the insurance claim can be £15/20 million which results in motor insurance premium increases.</p> <ul style="list-style-type: none"> <li>- Bhupinder Gakhal asked for the number of blue light incidents across a 3-year period.</li> </ul> <p>Janey Barrett advised that there are 800 motor incidents a year, with a mixture of fault. The data concerning specific blue light incidents would be held by the Fleet Team and can be shared outside of the meeting.</p> <p>Pete Gillett praised that Janey sits within Legal Services and is an insurance professional. Generally, WMP benefit in terms of the commercial arrangements held with insurers who are challenged significantly by Janey.</p>
586	<p><b>Item 8 – Internal Audit Annual Report</b> <i>Presented by Gemma Brookes.</i></p> <p><b><u>Gemma Brookes highlighted the key points from this report:</u></b></p> <ul style="list-style-type: none"> <li>• 19 assurance audits were completed last year and the majority did receive a reasonable assurance opinion.</li> <li>• 1 audit received a substantial opinion, which demonstrates a good framework of governance and controls.</li> <li>• 2 audits received a minimal assurance throughout the year. This includes child abuse and RASSO. Both audits have been reported to the Committee.</li> <li>• There were a small number of audits the team were unable to complete which are being progressed and will be reported to the Committee.</li> <li>• 84 recommendations have been issued throughout the year.</li> <li>• 38 follow ups have been undertaken throughout the year, with an 82% implementation rate. This is a slight decline based on last year's percentage which was 86%.</li> <li>• The team are fully compliant with standards following completion of a self-assessment which is supported by the external assessment in June 2022.</li> <li>• 100% of our survey results rated us as good or very good and positive comments from clients.</li> <li>• Completion of the plan was slightly below the 90% target. This was due to a period of absence and a new member of staff.</li> <li>• Overall, this does portray a good picture for both the PCC and WMP which has resulted in the reasonable assurance opinion provided in the report.</li> </ul>
587	<p><b>Item 9 – Internal Audit Update</b> <i>Presented by Parmila Dadra.</i></p> <p><b><u>Parmila Dadra highlighted the key points from this report:</u></b></p> <ul style="list-style-type: none"> <li>• The report shows an update on internal audit activities since the last meeting.</li> <li>• We have issued 3 final audit reports, a mixture of limited, reasonable and substantial assurance.</li> <li>• 4 audits are waiting at draft stage, one of which was finalised yesterday following sign off by Peter Gillett.</li> <li>• Since March, we have followed up on 11 audits with an 85% implementation rate which has continued to increase from the last few Committee meetings.</li> <li>• There are a number of follow ups in progress.</li> <li>• In relation to the National Fraud Initiative exercise, 76 deceased pensioner matches were identified and one duplicate creditor payment. We are working with WMP on these overpayments resulting from that and preventing recurrences.</li> <li>• We continue to sit on the Force's Information Assurance Working Group which will continue throughout the year and are providing advice on the CIRV project.</li> <li>• The majority of KPI's are at 100%.</li> </ul>



- We are around 83% of last year's audit plan. We are still working on last year's audits, with the majority of these at draft or final stage due to staffing resources.
- We have issued a limited assurance to Uniformed Services. WMP have an external contract through the national Uniform Managed Service which highlighted issues relating to uniform being delivered to designated delivery sites across the force which are not manned, performance management and some IT issues which are being investigated.

The Chair congratulated the Finance Teams on the substantial opinion on budgetary controls.

- The Chair expressed disappointment that uniformed services is still an issue, after raising this in the Committee years ago.

Pete Gillet responded that he shares disappointment, however assured that WMP are conducting a root and branch review of the provision of uniform at present. WMP have given notice to their current supplier that the contract will not be extended, as they haven't presented good value for money and are at the heart of the problem. WMP aim to work much more closely with the procurement team in terms of new contracting arrangements and internal processes over the next 6 months. Significant savings will be delivered alongside stronger controls and improved processes through a new supplier.

- Bhupinder Gakhal echoed the Chair's concerns. Uniform should be delivered and ready for collection and not to unmanned locations.
- Cath Hannon highlighted detained property and asked what improvement has been made within this area.

Pete Gillett advised that WMP are in the latter stages of centralising detained property that was previously held in multiple stores. Centralising stock has emphasised areas where stock is missing. The centralisation piece is supported by ACC Andy Hill who has been reviewing and categorising items to manage them properly. Through the Performance Board, we aim to increase the size of that team within Shared Services so that we can complete this work more quickly. There have not been any instances that this has impacted on the core issues referred to. Pete advised he is content to have this as a standard item.

- Richard Holland asked how resources and movement of staffing positions have affected the plan.

Parmila Dadra advised that there has been movement in positions within the Team with herself and Gemma Brookes acting up as Head of Internal Audit and Lynn Joyce taking on the interim role of Chief Finance Officer. Gemma Brookes is also leaving in due course meaning there is an open vacancy we are recruiting for. Inevitably, the Team will be short for at least 90 days and therefore there will need to be consideration of what can be possibly removed from the plan. This will require a conversation with senior management and Committee approval.

**588** **Item 10 – Internal Audit, Quality Assurance and Improvement Programme**  
*Presented by Gemma Brookes.*

**Gemma Brookes highlighted the key points from this report:**

- It is a requirement of Professional Standards to present this annual report update.
- The Team assess themselves as fully compliant against the Public Sector Internal Audit Standards.
- An external assessment took place in June 2022 highlighting minor advisory actions which have all been completed.
- Several actions have been closed, with 2 still in progress, relating to our working paper system and our audit methodologies around streamlining our audit reports and working practices.

	<ul style="list-style-type: none"> <li>- Richard Hollands raised concern toward one-page reports.</li> </ul> <p>Lynn Joyce agreed that she too is sceptical around small reports. In order to offer reassurance, we have trialled a briefer reporting format as previously reports produced can be quite detailed. However, due to complex and sensitive areas of audit, the one-page report format will not always suit and may result in multiple formats being used. The Chair agreed that the balance of information within the report needs to be right.</p> <ul style="list-style-type: none"> <li>- The Chair questioned if there are links to other in-house police internal audit teams and if we share experience and learning which isn't covered in the report.</li> </ul> <p>Lynn Joyce advised that there is a national Police Internal Auditors Group and that the majority of the people who attend are outsourced to local councils or an external company. There's are approximately 5 forces that have a purely internal audit team, however there are networking events held alongside a two-day conference once a year which provides opportunities to share best practice.</p>
589	<p><b>Item 11 – Annual Governance Statements</b>  <i>Presented by Lynn Joyce and Pete Gillett.</i></p> <p><b><u>Lynn Joyce and Pete Gillett highlighted the key points from this report:</u></b></p> <ul style="list-style-type: none"> <li>• There are two annual government statements embedded within the statement of accounts.</li> <li>• The draft of the statements is prepared in line the framework produced by CIPFA and Solace.</li> <li>• The statements summarise the overall arrangements around governance, including areas such as effectiveness, the Strategic Policing and Crime Board and holding the force to account.</li> <li>• In terms of highlighting significant governance issues, the PCC statement focuses on the internal audits receiving a minimal assurance opinion.</li> <li>• The statement also gives an update on the governance issues last time, including areas such as RASSO, domestic abuse, case management in conjunction with the updates on the implementation of those recommendations.</li> <li>• More detailed information is included within the appendix, concerning the governance arrangements mapped to the key elements of the CIPFA government framework.</li> <li>• The next steps are for the statements to be included within the statement of accounts.</li> <li>• WMP's statement is a similar format based on last year's good practice.</li> <li>• WMP wish to implement a quarterly update in terms of any changes to the key governance throughout the course of the year. This then becomes a more effective statement considered on a frequent basis as oppose to annually.</li> </ul>
590	<p><b>Item 12 – Statement of Accounts (draft)</b>  <i>Presented by Davinder Jagpal.</i></p> <p><b><u>Davinder Jagpal highlighted the key points from this report:</u></b></p> <ul style="list-style-type: none"> <li>• The report sets the scene with regards to the statement of accounts whilst highlighting the key numbers.</li> <li>• The accounts were produced in draft version, published on 31<sup>st</sup> May and handed over to external auditors.</li> <li>• The CFO statements provide assurance that the accounts have been checked by the respective CFO's and present a true and fair view of the accounts.</li> <li>• The management account reports on the revenue income expenditure against the budgeted position and does not report on capital or non-cash transactions.</li> <li>• After a challenging start to the year in terms of finances, we have reported an underspend of 11 million pounds.</li> <li>• Total cost of net Pension liability has decreased from £8.7 billion in 2021/22 to £5.8 billion in 2022/23.</li> </ul>

- There is an increase in income expenditure due to the uplift in national and regional services and the Commonwealth Games.
  - In terms of significant movements on the balance sheet, there has been a shift from longer term to shorter term investments with regards to our liquidity position and the timing of expenditure.
  - 88 requests for information have been submitted from External Audit – 66 responses have been provided with remainder due by the end of the week. Auditors are expected on site next week.
- Richard Hollands highlighted the underspend on salaries.

Davinder Jagpal advised that there hasn't been a blanket freeze on vacancies, some struggled to recruit to and some were not operationally critical. There's no evidence to indicate any detrimental impact on service performance.

Pete Gillett added that WMP have a very comprehensive position where if people have wanted to release posts there has been a panel to consider these requests.

- The Chair asked what is the scale of difference between an average year where there will be an underspend, and this year's underspend which was in some elements deliberate.

Pete Gillett exemplified that at its peak, we were around 500 vacant posts across police staff enabling areas, particularly HR, finance and estates.

- The Chair suggested that some vacancies may have been filled by police officers. Moving forward are we going to be monitoring the police officers fulfilling civilian posts?

Deputy Scott Green advised that WMP have a ring-fence number of officers that we cannot drop below and therefore we are limited on how money can be saved. WMP are in the process of taking out some of the layers of police staff such as the supervisory police in our Contact Centre. After centralisation into one location, the centre has Inspectors and Chief Inspectors who have critical responsibilities. The Deputy Chief Constable Scott Green assured that they are not cutting the budget, and advised he is making decisions based on operational need of the force whether that is in the support service or the operational environment.

- The Chair questioned if a re-valuation is completed every year in relation to pensions.

Davinder Jagpal responded that this was done in preparation for the 31<sup>st</sup> March 2023 meeting and will next be done three years later. Several variables are assessed including salaries, inflation and life expectancy.

- The Chair asked if operating leases are going to be added to the accounting policy, as we have prepared for change.

Davinder Jagpal advised we are expecting to apply this to next year's accounts.

**591** **Item 13 – External Audit: Annual Audit Report 2021/22, Progress Report and Sector Update**  
*Presented by Andrew Smith.*

**Andrew Smith highlighted the key points from this report:**

- The auditors assess Financial stability, Governance and how economies are achieved which is the effectiveness area. The auditors assess how we manage within our means, including managing and identifying financial pressures. The auditors also consider how we plan in the medium term and bridge funding gaps with savings and aligning financial and operational plans.
- Conclusively, there were no significant weaknesses identified around managing finances.

	<ul style="list-style-type: none"> <li>• Improvement recommendations were identified regarding financial sustainability, and included more opportunities with shared services as a way of making savings.</li> <li>• A further improvement recommendation was raised concerning the 2-month time lag for financial reports in the governance area.</li> <li>• No improvement recommendations have been made in relation to improving economy, efficiency and effectiveness.</li> <li>• Recommendations from last year have been followed up with no further action required.</li> <li>• Recommendations from this year will be followed up as part of the 2022-2023 work.</li> </ul> <p>- Cath Hannon referred to the shared services recommendation. Work has already been undertaken in a previous reorganisation exploring if shared services should remain in force or be delivered externally. If there is another review, compare previous findings and note that the cheapest option is not always the best option. In relation to the risk register, the bottom up approach to risk management requires significant impact to embed the revised arrangements force wide. How are the force planning to embed this?</p> <p>Fiona Pook advised that the Deputy Chief Constable has set out the terms for starting training across the force in terms of risk management, linking to risk maturity of wanting to aim for Gold Standard. Work has been taken to Governance Board with risks surfacing as a result, however there is still more work to do in terms of processes. WMP aim to start to embed this with senior leaders, that will then naturally begin to filter down the organisation. Next steps can be considered after this.</p> <p>Cath Hannon emphasised the importance of ensuring that information Fiona Pook’s team receive is meaningful and feeds into their processes.</p> <p>- Richard Hollands asked whether the External Auditors assessment of financial sustainability is the equivalent of going concern?</p> <p>Andrew Smith confirmed that it isn’t as it assesses how the Force are managing within their financial means.</p> <p>Pete Gillett thanked the audit team for their ongoing work.</p> <p>Davinder Jagpal advised that we have now moved to Qlik dashboards which is a standard template and provides budget holders with live reporting. This will allow budget holders to check spend against their projects and which will in turn allow us to feed reports into the Strategic Policing and Crime Board.</p>
592	<p><b>Item 14 – JAC Annual Report (2022/23)</b>  <i>Presented by Sue Davis.</i></p> <p>The Chair recognised another year of an effective Committee.</p>
593	<p><b>Item 15 – JAC Terms of Reference and Work Programme</b></p> <p>Committee members were happy to adopt the terms of reference.</p> <p>The Chair recognised Gemma Brookes for her hard work, and the value of her attendance at the Committee. We wish Gemma all the best in her new role.</p> <p>The Chair thanked the attendees for their reports and discussion.</p> <p><b>Date of next meeting: 28<sup>th</sup> September 2023.</b></p>