



**JOINT AUDIT COMMITTEE (JAC)
Public Minutes**

Notes of the meeting held on 14th December 2023 at 9:30am

Attendees:

Sue Davis	Chair
Richard Hollands	Vice Chair
Bhupinder Gakhal	Board Member
Dr. Cath Hannon	Board Member
Pete Gillett	Director of Commercial Services – WMP
Scott Green	Deputy Chief Constable - WMP
Sam Ridding	Head of Professional Standards - WMP
Zoe Thomas	Grant Thornton
Jonathan Jardine	Chief Executive - PCC
Jane Heppel	Chief Finance Officer - PCC
Lynn Joyce	Head of Internal Audit - PCC
Melissa Horton	Senior Assurance and Risk Manager – WMP
Fiona Fletcher	Assurance and HMICFRS Force Liaison - WMP
Thomas Joyce	Chief Superintendent - WMP
Fiona Pook	Head of Performance and Assurance - WMP

Plus, one webcaster and one notetaker

605	Item 1 - Apologies The Chair welcomed everyone to the meeting. An apology was noted from Board Member Charmaine Burton. The Private meeting with External Audit that had originally been on the Agenda for this meeting will instead be postponed until the meeting held on 28 th March 2024.
606	Item 2 – Declarations of Interest There were no declarations of interest raised.
607	Item 3 – Minutes from Previous Meeting The minutes of the previous meeting held on 28 th September 2023 were agreed as an accurate record of proceedings.
608	Item 4 – Matters Arising (Not on Agenda) There are no matters arising.

Item 5 – Risk Management Update, including Force Risk Register and OPCC Risk Register

Presented by Melissa Horton

- There is a maturity review exercise activity planned for the new year against the risk management process, it is anticipated that the newly implemented risk appetite statement will form part of this exercise.
 - There has been a revision of the risk scoring matrix within WMP. Therefore, some of the risk scores have changed. The key change was that now only a score of 25 (5 by 5) is deemed a critical risk that will have Gold level governance applied.
 - A total of 27 risks were created as part of the operating model changes project and of those, only two have been transferred into business as usual.
 - There have been no other project closures since the last meeting and the risk team have an established process to capture future project risk. There are currently 14 live project risks on the project Risk Register.
 - One new corporate risk has been raised relating to Force gym provision and management; a Task and Finish group has been set up which looks at the wider gym provision and this is a feature now within a project being led by the operations FET lead. The risk will be managed through the project risk register going forward.
 - The Plato embedded learning likelihood factor has reduced in score due to the robust audit processes in place to monitor the training delivered.
 - 4 corporate risks have been closed which are detailed within the report.
 - Although the risk regarding vulnerability has been closed, it was felt that this was too broad to be managed in its entirety and is being broken down and raised on the risk register in a more succinct manner.
- In relation to the risk appetite statement, the Chair and Vice Chair attended a briefing on its delivery and introduction, and both were impressed with where the Force has reached following a very long period of development. The Chair felt it would be useful for the review process to come to this committee, or its equivalent, in six months' time. The Chair was interested in the peer review process that's going ahead and asked how that was working and what the first impressions were?

Melissa Horton explained that there is a broad spectrum of people involved, including representatives that support the portfolio leads in their application and delivery. When challenge occurs, it is fed back or additional information is sought to come to an agreed position. Only when satisfied within SDA is this then presented to the DCC for additional oversight. FET members are also in attendance at the Risk and Organisational Learning Board chaired by the DCC for additional input from their perspective. There has been a change in procedure whereby risk managers are now entering at SLT level, which helps with discussions and the peer review process for clarification around the impact and consequence of potential risks.

DCC Green added that he is really pleased with the progress around the risk appetite statement and the progress made in terms of governing corporate risk. One reservation raised is the level of maturity still not being where it is wanted. A Senior Leaders Day was held at Tally Ho! and a series of exercises were held around the understanding of risk, risk appetite, the difference between a risk and an issue score and matrix, which went really well and is another added layer into the level of understanding. This is still a work in progress, but the Force are in a much better place than six or 12 months ago.

- Bhupinder Gakhal raised two questions. Firstly, in relation to Officer & Staff right to work checks (Page 7, Paragraph 9.20.) It says in the report that there are still some ongoing checks needed and there are still some people who we can't clarify whether they have got the right to work. Isn't that alarming that we've got possibly 40 people

that we still can't confirm they've got the right to work, but yet they've probably got access to some sensitive information?

DCC Green clarified that there are not people in the workplace who should not have access to Force systems or people that have failed or would fail Vetting. This is a consequence of the UK leaving the EU and the Force slowly working through all of those. In each of those cases, these are people that have lived and worked in the UK for a long time. It's the organisations responsibility to chase up some of this documentation. This work needs to be done slowly, sensitively and carefully. DCC Green is satisfied that there is no organisational risk around them in terms of the access to Force systems.

- Second question from Bhupinder Gakhal was around workforce representation (Page 8, paragraph 11.1.) The report shows how in the last data from March 2023, the Force is approximately 15% down on ethnic minority recruits and 35% down on intake on female recruits. Shouldn't this be going up rather than down?

DCC Green confirmed there is lots of outreach work taking place to change the diversity of our intake. One of the dangers with data is we become too confident in it. If you look at WMP's intake data based on ethnicity, it is much better than lots of other Forces. However, it's predominantly driven by British Asian people, not by British Black people.

- Cath Hannon queried the comment within the report around risk appetite, you say, you don't get it right all the time, in which case there's other conversations taking place about duty of candour or an honest mistake. Do we believe that the workforce has confidence that if they make an honest mistake that it would be dealt with as an honest mistake as opposed to involving PSD etc.?

DCC Green responded that in terms of duty of candour, this is the consequence of a drive in particular by the Greater Manchester Mayor following his involvement in Hillsborough. Evidence would point to the use of reflective practice, which is much higher in the Force now, but does take a long time to change culture, so this is a work in progress. Work needs to take place with PSD to identify things that are actually conduct matters where somebody needs to learn and reflect on it.

- In relation to Appendix 5B (risk 49) which talks about a training response for investigation and file preparation for response officers, Cath Hannon commented that under the new operational model response officers would not necessarily have experience of doing investigations and file preparation, and asked how confident can we be that they've had sufficient training to be able to do this?

DCC Green clarified that one of the causes of concern that HMIC have given as part of the Force's Engage status is in relation to the quality of force investigations and outcomes. Under the new operating model, it is new business for response officers to be managing a caseload. The Force has lifted and shifted the approach that they've taken some volume crime investigation and Op Vanguard is rolling that out. This has already seen a much better compliance with the number of crimes that have got up to date investigation plans and, importantly, have supervisor oversight. Because there is a triage process in place, the quality of file submissions is much higher and passes the CPS threshold much easier because the very nature of policing is that all officers don't put as many files in as they used to because there's a broader framework of outcomes.

- Regarding the references to business continuity, Cath Hannon asked for some reassurance on whether the Force is ready to conduct business continuity activity in the change of the call handling in between moving locations?

Pete Gillet commented that the Force has managed most of the transitions to C3 without any discernible impact on call handling times or open incidents. One of the moves coincided with an increase in call-handling times, on review it was found not to be a consequence of the move, rather it was a consequence of competing incidents at the same time. The move to C3 has been very carefully managed. There are still staff in place in Lloyd House who won't be moved out from a resilience and continuity perspective until the facilities at West Bromwich are completed.

- In relation to Appendix 5D, Paragraph 40, which is around demand management, specifically related to the support desk for which there are still resourcing issues, Cath Hannon asked what its remit is and whether it can be delivered with the current level of resourcing?

DCC Green clarified that while it is not auditable data yet, in the last months 999 performance figures, WMP were 3rd fastest nationally behind Greater Manchester and Gwent Police Forces. During that month the Force dealt with more 999 calls than Greater Manchester and Gwent combined.

- Richard Hollands asked how horizon scanning works in practices and whether the Force is starting to see any emergent risks on the horizon? What are they like and what's your first impressions?

Melissa Horton said this is an emerging piece in WMP in terms of development, however, following the products that SDA are distributing to the organisation, including the introduction of risk managers at SLT level, the Force have started to see more risks being entered onto the risk register as opposed to issues. As a result, the Force are starting to engage with and understand the purpose of the horizon scanning.

- Richard Hollands was keen to understand how financial management risk affects both organisations? We have a local example in Birmingham that has said it has no money and has a Section 114 notice. Is the financial risk getting worse? Is it staying the same? How does that impact upon the external auditor's VFM opinion?

Pete Gillet explained that within the current year, as last year, the Force have been very clear that there are financial savings plans delivered and exceeded in terms of savings. In the current year, the Force are currently forecasting a managed underspend of £16 million. The Force CFO and PCC CFO are working to see how to move the managed underspend into reserves to support the budget for next financial year. The Force have been going through a priority-based budgeting exercise and have more than closed the gap for the next financial year. The gap in the medium-term financial strategy assumed to be around £24m has come down for next year to just under £21m. The Force are confident there are arrangements in place that will continue to deliver a balanced budget. As things move forward beyond 24/25 it must be ensured that there are ongoing sustainable permanent financial savings within the base budget. One of the challenges for all forces is that the single biggest area of spending is police officers, so savings effectively need to come from police staff, third party contracts, supplies and services, buildings or additional income. The Force engage with CIPFA to do review our assumptions. This helps provide assurance. The Force will continue to target savings. The Force are in a slightly different position to some local authorities, but that doesn't mean to say that they are not going to have to make some difficult decisions.

Jane Heppel added that the Force are governed by the same rules as Local Government so it is possible that one day you may see a police force or PCC issue a section 114 notice. Jane is not aware of a Force that has made such an announcement, and there is no sense in which WMP are on the brink of, or anywhere near, making such an announcement. The

ownership of the estates and reserve strategies is with the PCC who has accepted the Estate strategy put forward by the Force in October and real movement is starting to be seen on this. The movement from the old strategy to the current strategy did make some significant revenue savings. The OPCC holds its spend at historic levels, only spending the amount of money that would be received from the MoJ grants. The other issue expected imminently is potentially to begin a consultation on the Formula Funding review. We are hopeful some of the cases made over many years to many different people might be listened to which might provide a glimmer of hope for the future. In terms of reserves, the medium-term financial plan was put to Strategic Policing Crime Board in October which clearly shows that the reserve has not been used up over the medium-term financial planning period and that again provides comfort and can show that the Force are robust and in a good place in that regard. The going concern element is dealt with in the OPCC accounts by what's known as the value for money opinion which is often mistaken. The only issue at the moment is that colleagues in External Audit have responded to HMIC's opinion of the Force going into Engage by asking to be provided with more information about the 2023 VFM opinion.

- Richard Hollands asked for assurance that the reserves are there for reserves purposes and not to prop up operational deficits?

Pete confirmed that it is clear within the medium-term financial strategy and there is a very clear articulated reserves policy and the Force remain very well within that reserve policy.

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Item 6 – HMICFRS Update

Presented by Melissa Horton

- HMICFRS concluded their 2023 Peel inspection in September and a hot debrief was performed on the 30/10/23. The Force was notified of entering Engage status on 24/11/23 and are actively engaging with HMIC to understand and implement the improvements required.
- A draft PEEL report has been received for accuracy checking and the final report is anticipated to be received in February 2024.
- In relation to the number of HMIC recommendations currently held on the HMICFRS portal, there is an increase of 4 causes of concern, 14 level two and 7 Level 3 recommendations, 16 AFI level two from the recently published reports.
- 34 recommendations have been ratified for closure through internal processes and have been agreed by the DCC for submission onto the HMIC portal.
- Inspection activity since the last Joint Audit Committee includes an inspection towards a super complaint on the police response to stalking and harassment which occurred between the 21/8/23 and the 1/9/23, and the Peel inspection which took place between the 11/9/23 and the 23/9/23.
- Further inspections occurred between the 20/11/23 and the 23/11/23 in relation to activism and impartiality. This was in response to a Home Secretary request and looked to examine where the police involvement and support for courses or ideologies that are either contested or have become politicised, may be damaging to public interest and confidence.
- WMP is engaging in a one-week proof of concept PSD inspection between the 8th and 12th January 2024. The Force are a single force pilot for that inspection.
- The Chair reflected that at the last meeting the Deputy Chief Constable was clear on his ambition to reduce the number of outstanding recommendations, and clearly, looking at the total number there's a lot there. Whilst Melissa has said she's satisfied with the progress in reducing the number, the Chair asked the Deputy Chief Constable if he was happy with the number outstanding.

DCC Green confirmed he was happy, but it would help if the Force didn't keep receiving new ones, but this is completely out of the Force's control because recommendations are received whenever there is a national feedback report. Many of the recommendations were inherited, the oldest one being almost a decade old. In the next 12 months the aim is for ACC's to own these recommendations and be driving them forward.

- Cath Hannon queried the reference to disproportionality tools within the report and asked if the tools already exist or is work to be done to identify them? These are the tools that produce the performance management data within the recommendations.

Also, with regards to recommendation 5, the Home Office have introduced two distinct crime types, one for charging decisions made by the police and one for charging decisions made by the Crown Prosecution Service. What has also changed is the amalgamation of the Police and Crown Prosecution decision making regarding early decisions in respect of assessing cases to go to court, but now that amalgamation has taken place, you can't sift out if the police have made the decision or the Crown Prosecution Service. Are there any comments about why they've chosen to separate Police and Crown Prosecution data at one level, but not at another?

Fiona Pook clarified that these recommendations are due for September next year and the Force have already got a working group together to try and break this down. Work is taking place with the CPS and Courts to try and get a holistic view of all the data to properly start to track it. There are a number of datasets that can be reported on, but there is a desire to make sure that the information is collected from all parties so it is possible to start to report on the full picture and not just parts of it. The work is in progress and the governance is there and progress will be tracked through the DCCs Performance board. The disproportionality tools form part of the whole toolkit. It looks at how the Force record, where they are recording it, how they extract it.

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Item 7 – Anti-Fraud Bribery and Corruption Annual Effectiveness Review

Presented by Lynn Joyce & Sam Ridding

Lynn Joyce presented an update on the internal audit counter fraud work:

- Reviews undertaken include expense payments system, debtors and follow-ups on areas such as Accounts Payable. There is currently work ongoing in respect of payroll and overtime.
 - In terms of NFI outcomes to date, there were 76 deceased pensioner matches and the team have identified £155,000 worth of over payments. In addition to this, there has been one confirmed overpayment paid back for £31,500.
 - 35 potential invoices have been identified which may have been overpaid, work is ongoing with Accounts Payable to investigate these. 29 of the 35 invoices relate to one provider for which confirmation of the final amount is awaited.
- The Chair queries that 29 out of 34 overpayments relate to the same Provider which rings alarm bells and asked if this was under investigation?

Lynn Joyce confirmed that this is being picked up with accounts payable. It relates to a utility provider, and the complex way that they invoice. There were Invoices being received by the Organisation for the same supplier but from two different addresses.

- Richard Hollands asked for some sense of whether this a good year or bad year for overpayments and recovery?

Lynn Joyce clarified that more overpayments have been identified this year. Last year we only identified 6 invoice payments. In terms of deceased pensioners, the numbers are probably about the same. The issue is getting that money back as it relies on the estate being contacted and often that estate can't be identified or located. Due to this it is expected some of the outstanding £155,000 will be written off.

Sam Ridding provided an update on the PSD report.

- There have been 30 complaint or conduct matters relating to theft and fraud reported in the last 12 months, and also anonymous reports which in the main relate to overtime matters.
 - The numbers of staff who undertake work outside of policing has increased. This is not a concern as the most common business interest is that of property rental.
 - The Force have undergone Operation Fairstay, the national data wash of all staff against the police national database, in line with the national requirement.
 - The annual Integrity Health check is now in its second year. The videos have been refreshed so that there is new information for individuals. This provides line managers with all of the information of their staff who have business interests so they can undertake that yearly review to provide additional reassurance for the Force.
 - All of the local standards managers, Chief Inspectors or Police staff equivalents on each department or local policing area, will have profiles relating to their staff, the misconduct and complaints data against them, but also all of the business interests and notifiable associations that they have.
 - The Force are a couple of months away from developing a Qlik dashboard that will give Standards managers information at the touch of a button.
- Bhupinder Gakhal asked whether the overtime cases could be a simple mistake that somebody can make that when you investigate. And, with the business interests, is this something where you can put a hand up and admit that it should have been declared but didn't realise?

Sam Ridding confirmed that with overtime, there are legitimate mistakes, there are also people that delay in putting it in. There is a lot of anonymous reporting which is believed to be malicious against colleagues as overtime is quite contentious. The overtime app was developed to assist the Commonwealth Games and this has made things easier to check. In relation to business interests, it is believed newer members of staff are unaware of what a business interest is. There may be some who have been renting a second property out for a while or have a business interest and may not have refreshed it. Numbers have increased as a result of the wider awareness and the information that has been shared.

- Cath Hannon asked whether any of the cases reported relate to new recruits, and if so, is there anything that could have been picked up during the recruitment or vetting process rather than it being identified later by the processes that PSD have in place?

Sam Ridding clarified that there were student officers present within the 30 identified. It is not thought that there is anything further the Force could have done differently in the vetting process. Where matters are identified, if there is an opportunity to prevent it happening, this will be done via one of the mechanisms from the Prevention and Intervention team.

- Cath Hannon referred to case number 5 which talks about victim of an online fraud or scamming in relation to intimate images, and requested clarity as to whether this means the officer themselves put intimate images on the internet which could have left them open to a bribery allegation, and if so, what's been done to raise

	<p>awareness, not just with that individual but throughout the Force that that type of activity is very much frowned upon?</p> <p>Sam Ridding believed this to be a one on one basis and not over the internet in relation to a multi access website. The Force hold vulnerability interviews with individuals to help them understand why they are believed to be vulnerable and offer advice on what they can do to prevent themselves being vulnerable. The Force have carried out a number of matters related to use of social media and advising how not to put yourself in a vulnerable position.</p> <ul style="list-style-type: none"> - Cath Hannon reflected that there's a lot in the report about business interests and asked if this was as a result of a naivety around the business interests process, or if there's a deliberate attempt to hide what they're doing? <p>Sam Ridding believes there is a naivety and that there will be more people with business interests moving forward due to the cost of living crisis. It's right that the risk of the organisation is balanced but also for staff to afford to live a decent life.</p> <ul style="list-style-type: none"> - Richard Hollands referred to paragraph 13, in relation to the annual integrity checks being at 84%, and asked whether this is a good figure or whether it's below where the Force expected? Do you have a target or a benchmark? <p>Sam clarified that ideally, the Force would like to see this at 100% but do not think that this is achievable. There are people not in the workplace who are suspended, on career breaks, or on maternity and they won't be able to take them, so 84% is a figure the Force are happy with. Last year as a total, the Force got to about 93%, which was the best that could be achieved. It is hoped that by May next year it will be at well over 90%.</p>
<p>612</p>	<p>Item 8 – Corporate Governance Framework <i>Presented by Jane Heppel</i></p> <ul style="list-style-type: none"> • The Private Agenda item that follows this meeting covers this item in more detail but Jane Heppel advised that the paper seeks to lay out how the OPCC are collaborating with colleagues in the Combined Authority and WMP and to explain how the engagement with the Committee in the key governance decisions will work moving forwards to ensure oversight does not get lost in the process.
<p>613</p>	<p>Item 9 – Internal Audit Update <i>Presented by Lynn Joyce</i></p> <ul style="list-style-type: none"> • During the last quarter the team have finalised 6 audit reports and issued 4 draft reports. Management actions for 2 reports have been received so they should be going out as final within the next week. • In terms of recommendations, good progress has been made with a 79% implementation rate, which is up from 75% last quarter. There has been a focus on trying to reduce the number of medium and high recommendations which is currently at 76% compared to 73% in September. • The team have completed 39% of the plan, which is below where they usually are for the same reporting period. There have been resourcing issues and it is planned to go out to the external market to support the team. • It has been proposed that 6 audits detailed in the report are cut from the plan or postponed. These have been discussed with senior management and the Chair. • Two limited opinion reports have been issued. There's a lot of work under way in both recruitment and well-being. With recruitment, it was largely a case around tidying up documentation. Similarly, with well-being, the review is not critical of the

well-being offer in the Force is really good, this is more around there being a strategy but the delivery plan just didn't go far enough.

- Richard Hollands referred to the six audits to remove or postpone from the plan and noted that for one, the occupational health audit, there's a review already taking place. Richard asked about the level of joined up working, in terms of assurance. There are other reassurance processes taking place outside of internal audit. Does Internal Audit coordinate so you optimise that overall assurance effort?

Lynn Joyce confirmed that as far as possible the team do coordinate. The review of occupational health was an internal review of their own processes and procedures, so it wasn't an external review. There are internal review teams who do a lot of dip sampling across the Force. In Information Management for example, there is a team who go out and do site visits across the Force, which negates the need for Internal Audit to do then, and in forensics they have ISO audits.

Pete Gillet added that the Force moved ownership of the People Organisational Development portfolio into his area of the business and a wider review of the whole structure including the Occupational Health Service is being carried out. Some quite short-term changes have already been made to some of the clinical leadership within the service.

- Richard Hollands asked whether during the recruitment work there was any evidence that it was impacting upon the recruitment process in terms of the speed of recruitment? Is the pipeline of talent that has been appointed slowing or impacted in any way? And on the detained property work, do you know when the centralised stores will be live as it sounds like it's still a work in progress?

Lynn Joyce clarified that the issues on recruitment, related largely to record keeping. It might identify where there is some slippage but ultimately it wouldn't have impacted on any of the recruitment processes. With Detained Property, the centralised stores are live, so everything is now going to a centralised store. The Force are still in the process of decanting local stores into the centralised store.

Pete Gillet added that the experience that the Force have had in centralising might be an opportunity for the Committee to have a site visit to the logistics centre to see how the centralised operation works.

- Cath Hannon was surprised that there isn't a feedback process for candidates who withdraw from recruitment processes and was interested to know if that is a new thing or whether that's something that's developed all the way along.

Lynn Joyce confirmed that the Force did use to do feedback around recruitment process. It stopped about 12 months ago due to resource issues, but they are looking to resurrect it.

Pete Gillet confirmed that the new HR system that went live recently does include the ability to receive this feedback. It's something being built into statistics and key performance indicators which is reviewed as things move forward, so trends will be able to be identified.

- Cath Hannon referred to Appendix 4 and raised the following questions:
 - Recommendations 7 and 8 refer to breaching victims code compliance, can we have some reassurance whether the process to evidence victim code compliance has improved and that's something within the ability of the Force and how Connect is supporting that?

	<ul style="list-style-type: none"> - Recommendations 9 and 10 refer to Integrated Offender Management - I'm aware the sex offender managers have moved away from the Integrated Offender Management unit and back into Public Protection, what difference has this made? - There is reference also in the recommendations to the McCloud pension challenge, what does that mean for the Force and how is that being managed? <p><i>DCC Green registered an interest in relation to the McCloud ruling question– he stressed that both he and the Chief Constable are affected personally by the McCloud judgement. It was agreed that this would be recorded.</i></p> <p>Lynn Joyce confirmed there's a lot of work underway to try and improve Victim Code Compliance standards across the Force. The update provided in the report was as at November, so this will be picked up again in January/February.</p> <p>DCC Green asked if the answer to both questions around the Victims Code of Compliance and the Sex Offender Managers could be deferred until January as they form part of the causes of concern that have put the Force into Engage status. That report is not yet in the public domain so it's not been published and it would not be right to give a response until the Chief Constable and PCC have been to the Police Performance Oversight Group in January. This was agreed.</p> <p>Pete Gillet confirmed that work is being undertaken to understand the implications financially and for individuals as far as the McCloud judgement is concerned with the remedy. The Force are working with the NPCC national pensions team and their own in-house pension team are doing a lot of work on the impact and modelling. Work is also taking place with an external company that is working on behalf of the majority of other forces. It's an ongoing piece of work at the moment, so an update could be provided at future meetings.</p> <ul style="list-style-type: none"> - Cath Hannon queried the position in relation to the resourcing issue within the VSA (Vulnerability in calls) team, and also progress in relation to the RASSO recommendations and whether resourcing levels were at a level they should be. <p>Fiona Pook confirmed that recently approval had been given for resources to be recruited to the VSA team to get it up to full establishment. There's a couple of different purposes to the team, but in the broad sense they are an internal version of HMIC. There's a number of reports that they've already done which are really thorough that allow the Force to identify where their strengths and weaknesses are to show where investment needs to be made.</p> <p>Lynn Joyce said that an update on the RASSO recommendations had been received and a lot of evidence was provided. There were some gaps in that evidence, so more information has been requested. One of the proposals to be discussed with Force Exec Team is whether it's timely to do another audit of that area to give it a refreshed opinion and view.</p>
614	<p>Item 10 – External Audit – Audit Progress Report and Sector Update <i>Presented by Zoe Thomas</i></p> <ul style="list-style-type: none"> • In terms of the 22/23 audit, the last time this was brought to the Committee, it was expected to be on the verge of signing. Unfortunately, they are still not quite there. • The main area preventing the completion of the audit is around pensions. There are also three areas of challenge. Two of these are around the local government element of the pension disclosure. • Within the local government element, the accounts are showing a surplus in relation to the CC element of the local Government fund. The challenge is around whether the account should be showing a surplus. The CIPFA guidance has been received on how that should be treated which has been worked through.

	<ul style="list-style-type: none"> • The other elements awaited are the IS19 assurances which is where the pension fund auditors, Grant Thornton, are written to complete certain procedures around the assumptions within the pension fund. Conversations have confirmed that the report is drafted and should be received very soon. • Finally, the other element was around the Police pensions. PwC are relied on to give assurances around the assumptions that the actuary makes in the police pension liabilities. Grant Thornton disagreed with the approach taken as they have allowed for inflation, a challenge was issued and a revised report has been submitted. • It would be great to get it all this signed off before Christmas, but worst-case scenario it will be early in the New Year. Work on the 23/24 Planning has begun. • Conversations have taken place in relation to the implications around a transfer of functions and a 13-month set of accounts. This could produce a series of challenges. • On the VFM side of the 22/23 audit, when the audit plan was issued a risk assessment was not carried out. This has now taken place and sets out where it is believed there is a risk of reporting a significant weakness in arrangements. Because of the issue of the Peel report, it is now considered that this now presents a risk. This is being flagged as a significant weakness in arrangements but this cannot conclude until the work is finished. <p>- Cath Hannon queried the impact of the PEEL report and questioned how the report that WMP haven't seen yet and Grant Thornton also haven't seen is going to affect their assessments of what happened in 22/23 when the current operation model and the current regime of senior officers and FET team weren't in place?</p> <p>Zoe Thomas felt that it is not possible to answer this question, as the report is still in draft it is not possible to say whether this would be the final position. Conversations need to take place to understand what that means for the 22/23 opinion.</p> <p>Jane Heppel added that there is an extraordinary Police & Crime Panel meeting on Monday and information will be presented at that meeting, which will be shared with external audit colleagues. External auditors have to review this information, but they also have to take account of all of actions in order to address the information.</p>
615	<p>Item 11 – JAC Work Programme</p> <ul style="list-style-type: none"> • In light of the previous agenda item it was suggested that the programme may alter to what is currently on the agenda. • The Chair advised that she had been in conversation with Jane Heppel around having potential dates in the diary to keep the Committee updated. The draft dates were January 22nd 2024 and February 22nd 2024. Invitations would be sent out to members.
	<p>Date of the next meeting:</p> <p>Thursday 28 March 2024</p> <p>The Chair thanked members for their attendance and closed the Public agenda of the meeting.</p>