

**FINAL VERSION  
MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE  
HELD ON WEDNESDAY 22 MARCH 2023 AT 1PM  
RUFFORD CONFERENCE ROOM 3, JOINT HEADQUARTERS, NG5 8PP**

**ATTENDEES:**

<b>MEMBERSHIP</b>		
Mr Stephen Charnock	JIAC Chair	Chair
Mr Leslie Ayoola	Committee member	LA
Mr Alan Franks	Committee member	AF
Kevin Dennis	Committee member	KD
<b>OPCC</b>		
Sharon Caddell	CEO	SC
Gillian Holder	Chief Finance Officer	OPCC CFO
Emma Lau	Business Support Officer, OPCC	EL
<b>FORCE</b>		
Gary Hooks	Assistant Chief Constable	ACC
Andy Reynolds	Detective Chief Inspector	DCI
Mark Kimberley	Force Chief Finance Officer	Force CFO
<b>AUDITORS</b>		
Mark Lunn	Internal Audit - Mazars	ML
<b>Apologies:</b>		
Lisa Dawkins	Committee member	LD
Peter McKay	Committee member	PMcK
Hassan Rohimun	EY	HR

**1) DECLARATIONS OF INTEREST BY PANEL MEMBERS AND ATTENDEES**

KD declared he was CEO of the OPCC for the financial year 2021/2022 and requested that the minutes of the last meeting to be amended to reflect this.

**2) APOLOGIES**

Apologies were received from Lisa Dawkins and Peter McKay (committee members) and Hassan Rohimun from EY.

**3) MINUTES OF THE MEETING HELD ON 22 NOVEMBER 2022**

Minutes from the last meeting held on 22 August 2022, need to be amended to reflect that KD was CEO of the OPCC for the financial year 2021/2022.

**ACTION 066: EL to amend minutes of previous meeting to reflect KD as CEO of the OPCC for the year 2021/2022**

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**4) PROGRESS AGAINST ACTION TRACKER**

The following progress was reported:

Item 59 – held over to clarify at next meeting

Item 61 – Completed

Item 62 – to be amended to reflect that feedback from members regarding the AGS is due by end of December - completed

Item 63 – Completed

Item 64 - Completed

Item 65 - Completed

<b>ACTION 067: Chair to circulate revised ToR and Rules of Procedure</b>
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SC apologised to the Chair for an early draft of the minutes being sent out in error with the papers and advised it was being dealt with internally.

**5) INTERNAL AUDIT PROGRESS REPORT & IA PLAN 2023-2024**

ML updated the committee in terms of the Core Financials Audit. He had finalised the initial work, and after some feedback it was agreed that some further follow up work was required to enable the report to be completed. The work should be completed by the end of March.

It was acknowledged that there was a backlog of audits to get through but that next year they would look to have a more even spread of audits to counteract this.

ML advised that the grant funding work was an additional piece of work requested by the OPCC, which was to give assurance to a commissioned supplier. Mazars have highlighted some recommendations to address the shortcomings that were found within that particular requirement. SC thanked Mazars for acting upon this request and taking it forward. With a change of personnel at the VRP, the new Head of VRP will now be dealing with it.

The chair observed that ML had mentioned assurance, however, Mazars had not provided an assurance rating. ML responded that as it is a specific review of a particular set of circumstances, they had not provided an assurance rating.

ML updated the Committee on the audits undertaken of custody arrangements, it was based on some HMICFRS actions from their visits to custody. On the back of their findings and recommendations, the force developed an action plan. The force uses the internal audit to dip sample those actions and to provide assurance they are being addressed. Unfortunately, a Priority 1 action was highlighted regarding fire alarm testing which had not taken place. However, as soon as this was highlighted it was addressed quickly.

KD asked the ACC about the numerous inspections and reinspection's in relation to custody. ACC advised that the internal group was focusing on all these records. He explained there is still some level of scrutiny and spotlight on the management of

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custody which had always been a problem area. It is referenced in this report that the Custody Board has a myriad of actions that flow from different forums nationally.

KD followed up by asking the ACC if they are still struggling to appoint volunteers to work in custody ACC advised that they have struggled to appoint officers in supervisory roles, however, they have dealt with that by having officers on promotion rotated through custody, which is good experience for the officers.

KD observed that the new Nottingham Custody Suite (NCS) provided a better working environment to encourage officers to work there. ACC Hooks agreed, as the natural light makes it a better environment. Also, the NCS has won national Accolades for its support of neurodiversity which is something that should be celebrated.

The chair advised the ACC that the Committee members had visited NCS and were very impressed with the environment and the attitude of the staff on duty.

KD mentioned that there must be frustrations as comments from HMICFRS are awaited on 70% of the external report from over 12 months ago, on vulnerable cases such as stalking, harassment, domestic abuse and violence.

KD followed up that the delay with HMICFRS does not seem to be improving, it was an issue at the previous meeting, and it is an issue at this meeting, He asked how the force or PCC can do their jobs effectively when they are waiting for HMICFRS to provide basic assurance.

SC suggested it would be a good idea to invite a representative from HMCIFRS to one of these meetings so the committee can address them.

ML advised that he would like to have the 23/24 plan shared by the end of March but that the Committee have not had chance to provide feedback. ML asked that they do this end of April as long as they were happy, prior to feeding back. We would progress on this basis.

The chair informed ML that he had no objection to that, and an action should be noted for the committee to review the draft internal audit plan and provide any feedback.

**ACTION 068: Committee to provide feedback on the draft internal audit plan by 28 April 2023.**

- 6) Internal Audit Implementation Progress Report (taken together with item 8)**
- 8) Monitor the implementation of recommendations from HMICFRS**

The chair suggested covering items 6 and 8 at the same time. He mentioned that moving forward, the items would be split as discussed at the pre-agenda meeting

ACC stated that the force have actioned all the recommendations within the recent inspection report by HMIC; the integrated peel vetting and CCU.

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In respect of the Victims code and misogyny, this is a case HMIC will be re-visiting before signing these recommendations - digital forensics have been submitted. From the force's perspective they are content that they are being discharged fully.

ACC added that with the super complaints, and specifically the issue of responding to victims of sexual abuse where the victim is from an ethnic minority background, have been submitted to the NPCC.

The chair asked how the Information Security role was progressing.

ACC mentioned that the Information Security Officer role had been getting some support from Derbyshire due to accreditation requirements, however that vacancy has now been filled. Force CFO added that after a period of leaning upon other forces the vacancy has been filled and is progressing well.

KD asked how the PCC knows if the recommendations and actions have been acted upon, and how do you test out the solutions, as the OPCC is required to write a response to HMIC reports after 50 days or less? In the absence of HMIC your role is even more important in terms of testing whether these actions have been delivered.

SC responded that it is an imposed covenant so they would normally be tested through the weekly Chiefs Catch Up meeting, formally known as Chiefs Update, also through the formal Accountability Board process.

The chair mentioned that HMICFRS do not provide feedback on the tasking or the actions that have been carried out. It is a great idea that the Chief Constable or ACC can sign off some of these actions. However, it is concerning as to the annual PEEL inspections, HMICFRS are not obliged to sign off outstanding actions.

**ACTION 069: Invite HMICFRS to attend a future JIAC meeting**

The chair mentioned that this committee relies upon HMICFRS to test things out following management response, and if that is not happening and feedback is not provided then one of the main pillars of the assurance framework is missing.

The chair advised that he saw the summary however, it would be nice to see the full force management statements document. ACC said that would be fine from his point of view, however he would need to check to see whether the Committee can have sight of it.

**ACTION 070: Force to consider whether the Committee can have sight of the full papers of the Force Management Statements**

The chair stated that it was an interesting discussion, as nothing has been signed off in over 12 months, and he shares the force's frustrations.

ACC shared that it was in excess of 50% that had not been signed off, which are covered

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by Vulnerability Board or the CCG Board. The chair asked if Force could add another column to the table to advise who the overarching body is.

**ACTION 071: Force to consider adding another column to advise who the overarching body is that is controlling the action on the HMICFRS report.**

7) **External Audit Plan**

The chair referred to the e-mail that HR provided prior to the meeting which read:

*“Unfortunately I will not be able to attend the March JIAC meeting as it clashes with another audit committee meeting.*

*On Monday myself and Umesh had a meeting with Mark and Gillian regarding our 2020/21 audit. As you will be aware we took a decision to pull our audit team off of the 2020/21 audit in October 2022 as there were a number of audit queries outstanding and we were not able to progress our work. Having taken account of our existing audit commitments we are planning to resume the 2020/21 audit in July. Whilst we’ve yet to receive responses to our queries Mark has confirmed they will all be responded to before we recommence the audit in July.*

*Mark also outlined that the finance team is in the process of finalising the draft of the 2021/22 financial statements and is aiming to have them completed this month. Our audit of the 2021/22 financial statements will not be undertaken until our 2020/21 audit is complete and we are currently planning on a post January 2024 commencement for the 2021/22 audit. We will let Mark and Gillian know of the actual start date once our plans have been finalised.*

*Please let me know if you would like a call to discuss the above.*

*Kind regards*

*Hassan”*

Force CFO added that that the 2021/22 audit will not take place until January of next year and the 2022/2023 audit should be beginning in June this year. Force CFO and OPCC CFO have raised this on numerous occasions with EY, however, a new external audit provider will be taking it on for the 2024 year. There will be a discussion on how that will take place. EY has assured us they are in the process of recruiting to catch-up work that is required, however the market is very tough and there are very few people to recruit.

Force CFO added that the new auditor will have their own issues in terms of their external and outstanding audits. Force CFO advised it could be 12 – 18 months before they are close to being back on track.

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OPCC CFO added that at a recent meeting of the Public Accounts Committee, she was hopeful that some pragmatic solutions to resolve some of the historic audits will be forthcoming.

OPCC CFO also added that during the Public Accounts Committee meeting there was a lot of confusion, such as who is responsible for what aspect, which demonstrates the confusion that exists within this setup, as it is currently. However, the OPCC CFO commented she had a lot of faith in Neil Harris from the Financial Reporting Council to have the right people involved and move things forward, as it cannot continue as it has been.

The chair observed that they recognise it was unsatisfactory as it stands and a lot of work needs to be done in terms of recognising what the plan is moving forward, also in particular, where the force stand with a new external auditor.

The chair stated that as a representative from Professional Standards Directorate was not at the meeting, then the meeting would move to item number 12.

**12) Treasury Management Strategy Statement**

Force CFO mentioned that the ToR has been amended and this is the first Treasury Management Strategy for review by the JIAC.

Force CFO mentioned that it is currently at the draft stage and that, after feedback from JIAC and OPCC and Force CFO's, the Commissioner will sign it off. Force CFO then explained that Treasury Management is how the force borrows and invests and how the day-to-day cash management is handled. The money is invested in low-risk investments rather than keeping the money all in one place.

Force CFO stated that attached to the report is an appendix for the Treasury Management Practices which explains day to day activities on how the team's work. The OPCC is responsible for setting the strategy and Force CFO is responsible for the day-to-day transactions and delivery against the strategy. Force CFO added that he and the OPCC CFO work very closely together to deliver the strategy.

The CFO's confirmed that training was being arranged for JIAC and those charged with governance.

**11) Governance and Standards**

DCI ran through the report that had been provided to the Committee members prior to the meeting.

PMcK asked the DCI that if an officer resigns before the gross misconduct hearing does the gross misconduct hearing still go ahead in their absence.

DCI responded that the gross misconduct hearing still goes ahead, it may seem counter intuitive, but the main reason is, so the officer can go on the barred list, which effectively

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means they cannot work for another force. It is not the case for police staff, however, in some cases they may go ahead, so they are also on the barred list.

KD asked whether any officers that have been dismissed had then gone on to be charged with a criminal offence.

DCI advised he was not aware of any officers that have been charged and convicted of criminal offences.

There was then a discussion around whether a pension forfeiture could happen, DCI explained that only if an officer was convicted of a criminal offense would the force then proceed to looking at pension forfeiture.

KD mentioned that there were 187 cases per 1000 officers for the force whereas there are 133 cases per 1000 for a similar size force, which is slightly higher nationally is there an explanation as to why we have more than the average per 1000 officers.

The DCI explained that it could be due to the forces reporting mechanisms being good or that we lead the way in terms of recording accurately. However, it is difficult to ascertain the reason why the force are slightly higher.

The chair referred to table 1.4 on IOPC report and asked why none had been recorded against number 204, allegations logged. Is a better assessment required or is there a reason.

DCI advised that they are national figures to assist the IOPC, 204 with none recorded against it sometimes the figures do not quite fit.

The Chair asked for PSD's view regarding vetting; is the risk appetite changing?

DCI responded that now they have a more robust vetting system and an officer or member of staff that may have passed the vetting a few months ago now no longer will and that goes for internally as well as externally.

14:30 LA left the meeting.

## **15) Chief Constable's Risk Register**

The chair asked if the ACC could spare a few minutes to run through the force risk register.

ACC advised that the risks are routinely reported bimonthly, the issue that causes the most risk currently is the IS infrastructure, there are concerns around our contact management and internally we have struggled to pinpoint the issue, therefore, we have invited the Digital Services Commissioner to do a thorough assessment on the forces information systems and infrastructure. and this is underway. The risk has reduced slightly, however, it is still not satisfactory, until we have a diagnosis it is hard to do much more with it.

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ACC mentioned that insufficient number of detectives is a national problem, the force have a good graduate scheme, also a fast track detective scheme which is positive, the numbers of detectives are increasing slightly but not as much as the force would like.

The Chair asked if someone could join the police as a detective or do you still need to be a police constable first.

ACC responded that you still need to join as a PC however, the fast-track programme is a good example. The recruit will need to undertake 18 months as a police staff investigator, during which they would undertake their assessments prior to being taken on as a PC. It is a much shorter process for them but they will still need to do their 2 years' probation.

The ACC went on to explain that loss of staff and recruiting staff due to cost of living is a challenge to the public sector generally. The force are working hard to recruit and retain those staff.

KD questioned whether HMIC are planning on looking at crime data integrity.

ACC said he would expect them to, the force are looking forward to HMIC coming and assessing the work that has been done and seeing how much the force has improved.

14:40 ACC Hooks left the meeting.

#### **14) Police and Crime Commissioner's Risk Register**

SC provided a summary update on the Red 1 risks, no further questions were received.

SC is working with the force and National Association of Police and Crime Commissioners Chief Executives in terms of a national piece of work in reviewing the governance between the PCCs and Chief constables. SC advised she is working with DCC Cooper on it, Chair asked about the time frame., SC confirmed it will be with us in 6 to 12 months

#### **10) Review Accounting Policies**

The chair advised he had read the accounting policies and asked if anyone had any comments on it.

OPCC CFO mentioned that in JIAC terms of reference it is a new agenda item, it is a status quo document for 22/23, which, will be more use in the years when there are changes. It will give advance information before reading the accounts, also giving assurance that they are being looked at early enough.

#### **8) Draft 2021 -2022 Accounts**

The position on the accounts had been discussed under item 7. The chair stated the easiest way of getting the assurance on the 2021/2022 Accounts is to have a separate meeting with the committee members and look through all the issues and gain the



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confidence and assurance that the priorities are being set, and ascertain how they stand with the external auditors in terms of the history behind the delays, resourcing issues within the OPCC and the force and the acknowledgement that there are still issues with skills and who can do what. It could be a long way down the line and lessons will be learnt. The Committee members need more understanding and assurance with where things are going.

**ACTION 072: CFOs to arrange a meeting to highlight the issues and/or statements on accounts**

**16) Audit Committee Forward Plan**

The chair addressed the committee members and asked if they have any issues on the Audit Committee Forward Plan to let the chair know.

**ACTION 073: Committee members to advise the Chair of any issues with the work plan by the 28 April 2023.**

Next meeting confirmed for 18 May 2023 at 10am.