



OFFICIAL - SENSITIVE
FINAL VERSION

MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE
HELD ON TUESDAY 29 NOVEMBER 2022 AT 10.00AM
RUFFORD CONFERENCE ROOM 2, JOINT HEADQUARTERS, NG5 8PP

ATTENDEES:

MEMBERSHIP		
Mr Stephen Charnock	JIAC Chair	Chair
Mr Leslie Ayoola		LA
Mr Alan Franks		AF
Mr Peter Mckay		PMcK
Kevin Dennis		KD
Lisa Dawkins		LD
OPCC		
Caroline Henry	Commissioner, OPCC	PCC
Gillian Holder	Chief Finance Officer	GH
Emma Lau	Business Support Officer, OPCC	EL
FORCE		
Steven Cooper	Deputy Chief Constable	DCC
Hayley Williams	Superintendent	Superintendent
Mark Kimberley	Force Chief Finance Officer	MK
Maria Fox	Chief Accountant	MF
AUDITORS		
Hassan Rohimun	External Audit - Ernst Young	HR
Mark Lunn	Internal Audit - Mazars	ML
Apologies:		
Sharon Caddell	CEO, OPCC	

1) **APOLOGIES FOR ABSENCE**

Apologies were received from Sharon Caddell – CEO, OPCC

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

None.

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

Minutes from the last meeting held on 22 August 2022, were taken as read, confirmed and signed by Stephen Charnock, as Chair of the previous meeting, held on 22 August 2022.

4) **PROGRESS AGAINST ACTION TRACKER**

The following progress was reported:

Item 52 – On the agenda for today.

Item 57 - CFOs to agree process and overall view of internal audits.

Item 58 – A Franks has signed the minutes.

Item 59 – still open, EL is to speak to Gemma Flint and ascertain what it means.

Item 60 – On the agenda for today.



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5) DIGITAL PUBLIC CONTACT PRESENTATION

DCC Cooper ran through the presentation, explaining how to get in touch with Nottinghamshire police via the website. P McK questioned whether the Force had seen a reduction in 101 calls since the service went live. DCC Cooper stated that they have not as yet, but they have seen a rise in the younger generation getting in contact.

LD asked what the plan was to promote this service and encourage more people to use it. DCC Cooper stated that they have done some advertising around the new website, also when a member of public dials 101 there is a message to state that they may find what they need on the website or directing them to a live chat function. When the Force send Freedom of information letters out, they also steer them towards using the website. However, the Force are conscious they do not want too many people suddenly using the system and it crashes or that they are number 42 in the queue.

KD questioned what the ambition or the intention is, would the public be able to find the progress on their incidents/crimes and would it link into the Criminal Justice System. DCC Cooper stated that currently it is an ambition for the website to do those things, they are looking at how the system can provide updates relating to a crime. However, currently the system is not fit for use as the information held is currently very basic.

The Chair asked if videos could be uploaded to the website, for example if a cyclist had some footage that they wanted to share with Nottinghamshire Police. They would need to use live chat and the operator will then provide a link for them to upload their videos.

**6) DRAFT FORCE STATEMENT OF ACCOUNTS 2020/2021
DRAFT PCC/GROUP STATEMENT OF ACCOUNTS 2020/2021
AGS 2021/2022**

The Force CFO introduced their current statement of accounts. It was explained that the last few years had been difficult, they had a new audit manager starting and an influx of service requests, and they were having weekly meetings with EY, to ensure there was enough work on the portal for the auditors. There is currently 28 outstanding service requests which are ready to go when audit resources are available, hopefully by the end of next month.

The PCC CFO agreed that a good summary had been offered. They are looking at resources and doing everything they can to progress and improve for next time.

The Chair asked HR where we stand with audits, he stated that the number of requests were not unusual, a team were allocated to undertake the audit, however, a number of procedures still need to be followed, they have paused and will reconvene in the new year.



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It was asked if Nottinghamshire was alone in not having the audits completed, HR explained that Nottinghamshire are not alone in them being incomplete due to resources and capacity, they are working towards the 2021 audits being completed.

The Force CFO added that Nottinghamshire Police are the furthest behind as the only Force to have not completed draft statements for 2021/22, however no significant concerns regarding audit findings have been raised from the audit of 2020/21 so far.

The Chair observed that unfortunately reports had not been produced on time for a few years now and the same issue in terms of resources was highlighted. The Panel need more reassurance that this is being addressed. The Force CFO explained that they have put more resources in, it has taken 9 recruitment phases, there has been an added delay of a year due to resources, extended sick leave etc. A team of 6 people were down to just 2 people, they are now up to a team of 4 people, a trainee accountant is due to start mid January, the team is at around 80% capacity now. Recruitment for a full finance team has taken some time.

LA asked what the timescale is to have full staff in place. The Force CFO stated he now reports directly to the OPCC regularly in terms of the recruitment situation and although agency staff have boosted the team, they have inevitably moved on and so have not helped the long term issue.

KD suggested that as a CFO could he reach out to the Fire Service to see if they could spare any resources, the Force CFO said he had reached out, they also have similar problems so unable to release anyone hence why the Force has employed trainees, he agrees there will be a delay but once the trainees are up and running it will get better.

It was mentioned that the AGS statements are very different, one from the OPCC is very brief and one from the Force is very lengthy. OPCC CFO stated that she wasn't in post during the AGS period 2021/22 but has managed to draft the PCC AGS in the current format which is not a format that she would favour and is something she will look at changing, also the internal audit annual report was not complete at the time of drafting hence there were some gaps.

It was agreed that the panel should respond by the end of December with comments regarding the AGS.

ACTION 062: Panel to respond by end of December with feedback on AGS.

The Chair was pleased to hear of PCC CFO comments to change the format as it was very difficult to read.

Force CFO acknowledged that the Force's AGS was a lot longer than the OPCC version, and that there were some areas to improve on.

The Chair wanted to check the signatures as on the Force AGS it is signed by the CFO and Chief Constable, however, the OPCC one is signed by PCC, CEO and CFO, the PCC confirmed it was appropriate for all 3 to continue to sign.



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8) TREASURY MANGEMENT UPDATE

The Force CFO presented the Treasury Management mid-year report and the revised Treasury Management Strategy to the Panel for review and comment prior to the PCC's formal decision record to amend the strategy.

The Chair mentioned that going forward Treasury Management will receive more attention in relation to the revised ToR.

The Force CFO updated the panel in terms of training events being arranged for DCC Cooper and the new Chief Constable. This would be open to the PCC, CEO and OPCC.

A Franks asked that given the breach and increasing the authorisation limit had any red flags been shown. Both CFOs were content that there was no underlying financial instability. The breach occurred from a combination of events all carried out in good faith at the time, as the paper sets out.

ACTION 063: Panel members to give feedback on the revised Treasury Management Strategy two weeks from today – 13 December 2022.

9) INTERNAL AUDIT PROGRESS REPORT

ML updated the meeting on the progress of internal audits, the 2021/22 annual report is a bit later than expected, Covid also had an impact. He updated that the report received a moderate classification as some improvement is required and whilst it is improving its not quite there.

KD noticed that the workforce issues, and challenges to recruit had been taken out of the plan and wanted to know the reason for that. Force CFO advised that the Force audit drafted 2020/21 assurance improved and that's why it had been taken out of the plan.

The Chair asked what their goal was in relation to the rating of the report. The PCC CFO said satisfactory as a minimum with a view to moving to significant, some audits are rated significant, but it is only a couple of housekeeping recommendations that reduce it to satisfactory so not due to fundamental issues.

ML added that the 2021/22 Annual report is now finalised. 2022/23 draft reports issued and that they were in a good position.

10&11) RISK REGISTERS

Everyone is comfortable with the risk registers.

The Chair said that he likes how the Risk Registers are prepared in terms of what is included in the OPCC register and the Force register. However, terminology differs



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between the Force and the OPCC, and he would like the same terminology to be used. The Chair was keen to see that the OPCC risk register showed trends, as he wants to be able to note when something stays the same/gets better or gets worse.

12). Update on actions from audits, inspections and reviews (includes Internal Audit, External Audit, HMICFRS, AGS improvements).

A lot of duplicates from internal Audit report were observed. DCC Cooper said that they are currently working through areas for improvement. It is taking HMICFRS around 18 months to close a case.

Key theme for Force Audit Report – the HMICFRS Vetting and Counter Corruption Inspection

Superintendent Williams gave a presentation on the above. LA questioned whether they monitor protected characteristics. Superintendent Williams advised that an internal investigation monitors them once a year.

The Chair advised that due to time constraints, Superintendent Williams was asked to provide updates on the remaining agenda items separately.

The Chair mentioned that the JIAC ToR were ready and asked the panel if they had any comments. It was suggested that the terms of reference be addressed separately.

It was agreed that the CFOs would devise a new workplan for the upcoming year by end of January.

ACTION 064: CFOs to arrange a workplan by the end of January 2023
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12) DATE OF NEXT MEETING

Next meeting confirmed for 23 February 2023 at 2pm.

Updated next meeting will be on 22 March 2023 at 1pm