**ATTENDEES:**

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| **MEMBERSHIP** |  |  |
| Mr Stephen Charnock | JIAC Chair | Chair |
| Mr Alan Franks | Committee member | AF |
| Mr Peter McKay | Committee member | PMcK |
| Miss Lisa Dawkins | Committee member | LD |
| **OPCC** |  |  |
| Gillian Holder | Chief Finance Officer, OPCC | OPCC CFO |
| Emma Lau | Business Support Officer, OPCC | EL |
| **FORCE** |  |  |
| Donna Lawton | Chief Superintendent | ChSupt |
| Mark Kimberley | Force Chief Finance Officer | Force CFO |
| **AUDITORS** |  |  |
| David Hoose | Internal Audit - Mazars | DH |
| Sarah Knowles | Internal Audit – Mazars | SK |
| **Apologies:** |  |  |
| Leslie Ayoola | Committee member | LA |
| Sharon Caddell | CEO, OPCC | SCa |
| Steve Cooper | Deputy Chief Constable | DCC |
| Hassan Rohimun | EY | HR |

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

No Declarations of Interest.

1. **APOLOGIES**

Apologies were received from Leslie Ayoola, Committee Member, Steve Cooper, Deputy Chief Constable, Sharon Caddell, CEO of the OPCC and Hassan Rohimun from EY.

1. **MINUTES OF THE MEETING HELD ON 18 MAY 2023**

Minutes from the last meeting held on 18 May 2023, were agreed to be a true and accurate record.

1. **PROGRESS AGAINST ACTION TRACKER**

The following progress was reported:

Item 67 – ToR to be published

Item 69 – HMCIFRS to potentially attend the meeting in November

Item 70 – check with AF

Item 71 – Superseded by new version style, therefore complete.

Item 74 - completed

1. **INTERNAL AUDIT PROGRESS REPORT 2023-2024**

SK ran through the progress report.

AF questioned whether there was an update on the procurement of a Consultant who would update the environmental strategy?

SK advised that Mazars would not have that information until they do a follow up report.

Force CFO stated that they have gone out to tender and should have a decision within 6 weeks.

The Chair asked whether Nottinghamshire Police Force are on a par with other forces in terms of Environmental Sustainability?

Force CFO advised that the Force have been proactive in terms of Sustainability, such as improving the boilers over a period of 2 years and purchasing hybrid and electric vehicles. However, other forces are ahead in their sustainability approach and half of the forces are where Nottinghamshire are. The Force are looking into appointing a Corporate Environmental Sustainability Officer to take forward this piece of work.

DH agreed with the Force CFO that Nottinghamshire are on a par in terms of progression on sustainability.

ChSupt stated that they are currently recruiting for an Information Technology Security Officer (ITSO) officer, who will be employed to work across Information Management Unit (IMU) and Regional Organised Crime unit (ROCU) to work on Cyber Security and identify what a Cyber Attack would look like and form a working party to bring all the different departments together to make a difference to Cyber Attacks.

1. **INTERNAL AUDIT 2022/23 Annual Report**

DH asked the Committee whether they could view this report as a draft document as Mazars have not had the opportunity to discuss the conclusion of the report with Management, they would like the opportunity to do further checks, and provide more high level assurances as Mazars have given some areas limited assurance.

The Chair agreed with this recommendation. He stated that he has no issue with the overall assessment, however, some of the wording was quite negative, 20 – 25 of the comments were general housekeeping points and not a fair reflection of what they have observed.

DH agreed that the wording could be better.

The Chair observed that it would be useful to know who this report is aimed at, whether it is for internal colleagues or for external members of the public.

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| **ACTION 075: DH to examine annual report and decide if amendments to it are needed.** |

1. **Implementation Progress**

ChSupt suggested taking questions as it is a lengthy report.

The Chair observed that the report was a work in progress, the report highlights the work being done by the Force and overall, he is very happy with the findings.

LD observed that the report is transparent and that there is a high level of information, with some development having taken place, however, it is hard to interpret what exactly is being done.

ChSupt advised that work was happening behind the scenes, and she will keep tweaking the report until the Committee are happy with it.

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| **ACTION 076: JIAC to advise of any further changes required to the implementation progress report.** |

1. **External Audit Plan**

It was observed that no report had been received from EY.

Force CFO advised that he has not had a meeting or spoken with EY for 3 months. He referred to a letter from the Minister regarding complying with Statutory Legislation and proposals being considered to progress the national external audit backlog issue, but that these will need signing off.

A discussion then took place around the accounts in the absence of the External Auditor.

**9) Monitor the implementation of recommendations from HMICFRS**

ChSupt ran through the report, she advised the Committee, that the Force have recently undertaken a review of all the meetings they undertake, and checking the governance of those meetings, to ensure the correct person is attending the right meetings.

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| **ACTION 077: ChSupt to send list of meetings via AF to EL for distributing to the Committee** |

PMcK asked what the relationship between the Force and the CPS was like?

ChSupt advised the relationship is robust between Force and the CPS.

ChSupt suggested that it may be of use to ask Superintendents from certain departments to give briefings at JIAC, so the Committee get a better overview of how each department functions.

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| **ACTION 078: Committee to consider if they want a briefing from a Superintendent from a particular department.** |

1. **Draft 2021-2022 Accounts.**

Force CFO gave an overview of the 2021-22 accounts as presented.

OPCC CFO added that they have put the 2022-23 accounts to one side temporarily to concentrate on the 2020-2021 accounts and the audit requests in readiness for EY recommencing that audit. In the hope of signing off 2020-2021 as soon as possible.

Chair agreed that this is the right approach.

No specific comments were received on the 2021-22 accounts as presented.

1. **Review the Treasury Management annual report.**

OPCC CFO advised that this is a new item for JIAC to review in accordance with the revised terms of reference.

The Chair stated that there is no mention of Nottinghamshire within the strategy, is the plan identical across all forces.

Force CFO disagreed as all forces are in a different financial situation, each force has a different risk appetite.

**12) Scheme of Arrangements for the discharge of functions – Contract standing orders**

OPCC CFO explained that this document has been updated.

AF enquired if the force could do joint procurement with other authorities such as other forces and local government.

Force CFO replied that it was possible to do that.

1. **Draft Annual Governance Statements 2022/23**

Force CFO provided an update in relation to the force AGS, he stated that it is similar to last year, however, the biggest change is the statement of accounts.

The chair enquired as to whether the force are required to produce an AGS.

Ch Supt confirmed that the Force are required to produce an AGS which requires a lot of work to prepare.

Chair asked who the intended audience for the AGS was.

Force CFO advised that the external auditor is the main audience.

OPCC CFO added that the AGS serves a range of stakeholders, therefore it needs to cover a lot of content, and gave the example that some of the information in the Commissioner’s Annual Report would also be included in the AGS, with the Annual Report being presented to the Police & Crime Panel (P&CP)

PMcK observed that he is not aware of the Police and Crime Panel’s thoughts in relation to this document.

OPCC CFO advised that the OPCC can inform the Committee when P&CP papers are published so that they can see what is presented to the Panel.

Chair observed that the Force document is quite wordy as it tends to be repetitive. ChSupt apologised and advised she had taken the feedback on board and will pass it on.

LD stated that it is understandable due to the sheer volume of the work undertaken.

Chair observed that both the force and OPCC are in the process of changing their governance statement.

OPCC CFO advised that the PCC version is moving in the right direction..

The Chair asked if they had looked at any other Force’s AGS documents to compare.

OPCC CFO advised that there are some differences in the documents, however, content is broadly the same albeit presented differently.

The Chair mentioned that the public have difficulty knowing and understanding the structure in the OPCC, and suggested a structure might be a useful inclusion.

The chair further mentioned that the public struggle to understand the relationship between the Chief Constable and the Police and Crime Commissioner, he sees it as an opportunity to inform the public.

LD observed that the public tend to want to know what they can get out of the OPCC, how can the OPCC assist them.

1. **Police and Crime Commissioner’s Risk Register**

OPCC CFO ran through the risk register,

LD observed that it is useful to have a summary of the risk register.

1. **Chief Constable’s Risk Register**

The Chair observed how much work had been fed into this risk register and that it is in a really good position.

1. **Business Continuity**

ChSupt advised that this Business Continuity Plan is totally up to date and an auditable trail.

Chair advised that he takes assurance that the Business Continuity is in place, however, he is concerned about what the outcomes were, have any weaknesses been identified and has anything been done about it.

ChSupt advised she would tweak the report to add in what the test was and the outcome of the test.

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| **ACTION 079: Force to add in what the test was and the outcome of the test.** |

1. **Audit Committee Forward Plan**

Committee members confirmed that the Audit Committee forward plan is agreed.

1. Date of next meeting

Next meeting confirmed for 23 November 2023 at 10am.