

**DRAFT VERSION
MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE
HELD ON THURSDAY 23 NOVEMBER 2023 AT 10AM
RUFFORD CONFERENCE ROOM 2, JOINT HEADQUARTERS, NG5 8PP**

ATTENDEES:

MEMBERSHIP		
Mr Stephen Charnock	JIAC Chair	Chair
Mr Alan Franks	Committee member	AF
Mr Peter McKay	Committee member	PMcK
Leslie Ayoola	Committee member	LA
Miss Lisa Dawkins	Committee member	LD
OPCC		
Emma Lau	Business Support Officer, OPCC	EL
FORCE		
Sukesh Verma	Chief Superintendent	ChSupt
Mark Kimberley	Force Chief Finance Officer	Force CFO
AUDITORS		
David Hoose	Internal Audit - Mazars	DH
Hassan Rohimun	External Audit - EY	HR
Apologies:		
Gillian Holder	CFO, OPCC	GH
Steve Cooper	Deputy Chief Constable	DCC

1) DECLARATIONS OF INTEREST BY PANEL MEMBERS AND ATTENDEES

No Declarations of Interest.

2) APOLOGIES

Apologies were received from Gillian Holder CFO of the OPCC and Steve Cooper, Deputy Chief Constable.

3) 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.

4) PROGRESS AGAINST ACTION TRACKER

The following progress was reported:

- Item 67 – Gillian has circulated - closed
- Item 69 – HMCIFRS to be sent meetings for next year to attend one of those
- Item 70 – Check the public facing copy
- Item 71 – Superseded by new version style, therefore complete.
- Item 72 – Force CFO to arrange after closure of accounts
- Item 74 – completed
- Item 75 – SK confirmed that conclusion is justified – carry forward to next meeting.
- Item 76 – closed

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5) INTERNAL AUDIT PROGRESS REPORT 2023-2024

DH ran through the progress report.

AF questioned whether cash handling is a conscious decision?

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

Force CFO stated that all costs are proportionate regarding the limits.

PMcK queried whether under the Estates Management aspect of the report, had all the surveys on each building now been completed.

Force CFO advised that he was not aware if they were all completed, however, they should be completed by the end of the financial year.

PMcK. further questioned whether if the surveys are not completed by the end of the financial year will it be carried over?

Force CFO advised that it would need to be included in capital spend.

ACTION 081: Mazars to look into Performance number 4 within 10 days and issue a draft report on what can be done to improve.

ACTION 082: Mazars to provide feedback regarding the recommendations.

6) IMPLEMENTATION PROGRESS

ChSupt stated that as it was a lengthy document, he was happy to take questions on the contents.

The chair stated that as no one had any questions, was there anything the force wanted to highlight.

ChSupt informed the Committee that even though it provides limited assurances, a lot of work is being undertaken in the background.

The Chair enquired as to what is happening with custody arrangements.

ChSupt advised that it is being dealt with through the local task team.

The Chair asked about cyber security.

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ChSupt mentioned that the threat with cyber security is what other forces have experience not Nottinghamshire, the Force has not done well on GDPR, IT, data protection and Cyber, as it is a real challenge for the force in terms of resources, however they are keeping a close eye on it, the new post holder in Corporate will mainly be focussing on the IT aspects.

7) External Audit Plan

HR advised that he hasn't got an update in terms of getting the External Audits up to date, he however, provided context around the delays and the need for a reset.

EY are planning on submitting a letter next week setting out what their intention is, as a firm, and what the next steps are.

The Chair stated he was looking forward to receiving the letter and asked Force CFO if he had any comments.

Force CFO stated that from the Force point of view, it is frustrating especially as they have not received any communication, however, after hearing EY the Force now have more of an understanding of the delays.

The Chair thanked EY for the update.

PMcK stated he was aware that EY have lost 9000 jobs and are closing their head office in London, is there a plan in place to recruit a trainee Accountant?

HR advised that they have recruited trainees, however the problem is the attractiveness of the role, they are taking action on how to retain staff.

Force CFO agreed that it is a difficult market to recruit into

8) Monitor the implementation of recommendations from HMICFRS

ChSupt gave an overview of the report and advised that HMIC are currently in force looking through the recommendations and asked the Committee if there were any questions.

The Chair stated that from his point of view, it appears that many actions have been closed. The Committee do not need to see all the historical closed actions, just the actions that were closed from the previous meeting.

LA questioned if there is any data on the Profiles of victims and witnesses to identify any patterns.

ChSupt advised that it features heavily in the race action plan and the data is readily available in that plan, however a GAP analysis would be useful data.

ACTION 083: ChSupt to provide a copy of the race action plan.

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The Chair advised that the Level 3 table is confusing, the titles of the columns would be better if they were the other way round.

ACTION 084: AF to change column format – Column titles to be reviewed regarding HMICFRS Level 3

9) Draft 2022-2023 accounts

Force CFO ran through the OPCC and the group accounts.

Force CFO advised they are in a much better position than the year before and are stable.

AF questioned whether this would influence the Council Tax.

Force CFO advised that the Council Tax will increase despite things getting better as they still have a 90 million debt and will still have a deficit even with the council tax increasing by the maximum allowance, which is £10 per household.

The Chair asked whether there was any intention to further increase the number of officers.

Force CFO responded that Nottinghamshire Police have already increased their officers by the maximum amount required, they have extra officers on a temporary contract to meet the government requirements, therefore, 50 officers may leave the force by 2024/2025.

10) Treasury Management mid year review report.

Force CFO explained the report.

The chair observed that every force in the Midlands is unique, and therefore do each Force discuss between themselves how they manage Treasury Management.

Force CFO stated that they do not discuss specifics, they have a link that shows what the performance and strategy will be around different forces, as they all use same broker and the same legislation, however, it is different due to each local forces profile, for example police officers get paid the 15th of the month and Staff the 27th, it makes a difference to cash flow.

ChSupt advised that when Nottinghamshire police are compared to other similar sized forces, they are nothing like them, due to Nottinghamshire having lots of sporting teams and challenging areas that they police, which can be a challenge for the Finance team.

11) Half year budget monitoring reports.

Force CFO ran through the report.

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The chair asked if there were any questions.

The Committee had no questions.

12) Handling of complaints & Vetting Code of Practice

ChSupt advised that Head of PSD Andy Reynolds had provided the report and would be happy to take any questions.

AF asked that now the appeals system for vetting has changed, have more appeals been refused.

ChSupt responded that as it stands it has not increased refusal of appeals.

The Chair asked the ChSupt whether in his opinion, is it ever black or white, and has the risk appetite on vetting changed.

ChSupt stated that in his opinion under vetting it has not changed the risk appetite, it isn't as simple as inputting details into the computer.

Chair observed that from the public's point of view, officers should not be accepted into the force if a family member is a criminal.

ChSupt advised he would approach vetting as he would a criminal investigation, as they are people and it affects them.

Chair questioned whether the vetting was undertaken in HR.

ChSupt advised it was undertaken by PSD.

The Chair asked whether the vetting would move to another force, if an officer was to take up a position elsewhere.

ChSupt advised that information would be shared, particularly if the potential officer had failed vetting and the reasons for the failure.

13) Annual report on handling of complaints

ChSupt ran through the reports and outline on complaints.

The Chair stated that he understands the number of complaints, however, in line with other forces do IOPC provide statistics on number of complaints.

ChSupt advised they do release statistics on number of complaints.

The Chair explained that it would be useful to see the statistics and compare to other forces.

ChSupt agreed that they are useful.

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ACTION 085: Force to provide the Committee the IOPC report on statistics on number of complaints

14) Approach to anti-fraud, corruption and whistleblowing

The Chair observed that the report is much the same as at item 13, however, it is a more comprehensive report.

15) Police and Crime Commissioner's Risk Register

The chair made some observations around the risk register.

ACTION 086: SR008 – should this be classed as treat?

ACTION 087: SR0012 – Should this be treat/transfer?

ACTION 088: Review some of the mitigation levels

16) Chief Constable's Risk Register

The Chair asked the ChSupt whether the target risk is what they are willing to lose.

ChSupt advised that there will not be a point where that risk goes away.

ACTION 089: Force to define what is meant by Target Harden

ACTION 090: OPCC to have a better description of risk

ACTION 091: FRS0020 – AF to review if calculation is correct

17) Business Continuity

The chair observed that significant progress has been made, scores have been provided which has been helpful, the only area that requires attention is wellbeing.

ChSupt advised that the key word is culture and middle managers have been briefed on Business Continuity, the recent flooding caused the force to use the Continuity Plan.

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The Force have been through a tough time, hence the wellbeing, it is in a better place, all teams that have been affected have come straight back to work. The wellbeing service and crisis management have been fantastic.

18) Forward Plan

The Committee agreed with the Forward Plan.

19) Approve terms of reference and code of conduct

These have been approved and will be published.

LA asked for clarification around the interpretation of members who are independent.

The Chair advised that the interpretation that was agreed was a committee member who has served on the council should not sit on JIAC.

LA wants his objection to item 11 on the ToR noted.

ACTION 092: OPCC to write to LA with regards as to how they interpret the ToR and how it applies to LA

Date of next meeting: 22 March 2024 at 1pm