



**POLICE & CRIME
COMMISSIONER**

Serving Hampshire
Isle of Wight
Portsmouth
Southampton

Joint Audit Committee

Meeting Minutes

Date: Tuesday January 30th, 2018

Time: 1pm

Location: Office of the Police & Crime Commissioner, St George's Chambers, St George's Street, Winchester

Committee Members:

Elizabeth Mackenzie	(LM) Chair
Melvyn Neate	(MN) Vice-Chair
Peter Lloyd	(PL)
Katherine Pears	(KP)
Gordon Manickam	(GM)

In Attendance:

Mr James Payne	(JP) Chief Executive Officer
DCC Sara Glen	(SG) Hampshire Constabulary
Mr. Richard Croucher	(RC) Chief Finance Officer for the Chief Constable (Hampshire Constabulary)
Mr Andrew Lowe	(AL) Chief Finance Officer for the Police and Crime Commissioner
Mr Rob Griffiths	(RG) Strategic Risk Manager (Hampshire Constabulary)
Mr Adam Swain	(AS) Senior Manager, Ernst and Young
Mr Andrew Bouflower	(AB) Deputy Investments and Borrowings Manager (HCC)
Mr Neil Pitman	(NP) Chief Internal Auditor (HCC)
Ms Nadia Siouty-Burke	(NSB) Programme Office Lead
Ms Shirley Semke	(SS) Executive Office Manager (Minutes) (Office of the Police and Crime Commissioner)

DECLARATION OF INTERESTS

Members were mindful that, where they believed they had a personal or prejudicial interest in any matter to be considered at the meeting, they should at the time of

the debate, declare their interest and consider whether to leave the meeting whilst the matter was discussed.

JP extended his thanks to LM and PL as this meeting sees the end of their 5 year term of office on the committee, noting his appreciation of their efforts and the challenges, with particular thanks to LM for her term as Chair.

PL acknowledged the open relationship with practical dealings open, co-operative and constructive.

LM echoed these comments noting it a privilege to be part of the committee.

299. APOLOGIES

Richard Andrews, Liz Foster, Maria Grindley, Karen Shaw, Clare Simkin,

300. CHAIR'S REPORT (ITEM 9)

The Chair welcomed Neil Pitman (NP) and Nadia Siouty-Burke (NSB) to their first meeting of the committee.

301. MINUTES OF THE MEETING HELD ON 21st September 2017 AND MATTERS ARISING (ITEM 10)

It was confirmed that the issues outstanding in the previous minutes (item 284) have now been cleared.

The minutes of the previous meeting were agreed as a true and proper record.

JP advised that at the recent Police and Crime Panel meeting the Panel had chosen not to veto the proposed precept increase to £12 but insisted that the increased precept is all spent on policing and police staff.

302. TERMS OF REFERENCE (ITEM 11)

PL was thanked for his work to date on updating the ToR. It was agreed to await the publication of the forthcoming CIPFA update before progressing further.

303. TREASURY MANAGEMENT STRATEGY 2018/2019 (ITEM 12)

AB presented the report, noting that Arlingclose seminar in November was attended by all JAC members and a useful session. A continuation of current investment and borrowing is proposed.

304. EXTERNAL AUDIT – AUDIT PROGRESS REPORT 2017/2018 (ITEM 13)

The report, presented by AS who explained the new risk of Fraud in Revenue and Expenditure recognition to the meeting. The response to this risk is outlined on p8 of the report.

- The plan is longer than in previous years to include the changes in financial reporting.

- Value for Money (VFM) shows no significant risk though monitoring with continue throughout the year.
- AL questioned Audit Materiality. AS provided an explanation.
- LM questioned why the pension fund liability was shown as an asset. It was confirmed both asset and liability are disclosed.
- KP questioned whether the 4 risks are generic across the public sector and this was confirmed.

305. EXTERNAL AUDIT ANNUAL AUDIT LETTER (ITEM 14)

AS presented the letter, confirming that there was no change in terms from the previous year.

306. INTERNAL AUDIT PROGRESS REPORT 2017/2018 (ITEM 15)

NP presented the standard report and advised:

- p9 the 3 Health and Safety Audits previously identified as overdue have now been cleared.
- p9 OPCC Commissioning is still draft and will be reviewed at the next meeting. KP questioned the delay in Workforce Strategy which is noted to be back on track.
- AL noted an updated is required on Collaboration Arrangements.

307. INTERNAL AUDIT CHARTER AND ANNUAL INTERNAL AUDIT PLAN 2018/2019 (ITEM 16)

NP presented the paper noting that the charter is reviewed annually in line with public sector audit standards and there have been no changes since last year. External assessment is complete.

AL asked whether the committee wish to see the Internal Audit Charter for Thames Valley Police. It was agreed this would be useful.

NP talked through the Internal Audit Plan and planned activity for 2018/2019, noting that p6-8 relate to HC audit plan and p9 to Shared Services.

MN questioned Audit Days. NP explained.

- LM referred to p10 Ill Health/Death in Service. It was noted that there has been a significant rise in retirement on ill health grounds and this may need auditing in the future.
- RC noted that the ill health budget has been increased for next year. The process to support ill health retirement was explained and noted that the DCC makes the final decision following medical advice. The DCC is currently reviewing the higher trend in Hampshire.
- LM questioned the contingency for Shared Service/Back Office and was advised by AL that new partners have been brought in to the service.

308. ANY OTHER BUSINESS

- AL circulated PSAA information to members about a Local Quality Audit Forum meeting in London on 18th April 2018. Al confirmed he is happy to accompany any member who wishes to attend this event.
- SS requested a review of meeting dates for the rest of 2018 in order to provide better spread through the year. It was agreed to cancel the meeting planned for March 29th and add in a meeting date in November 2018.
- Committee dates for the remainder of 2018:

Thursday May 31st
Thursday July 26th
Monday November 19th

- Members raised suggestions for future training sessions which will be considered:
 1. A meeting with the Police and Crime Panel chair or another representative
 2. Visit to the Multi Agency Safeguarding Hub (MASH)
 3. Visit to the Forensic Investigation Centre

309: DATE OF NEXT MEETING/FORWARD PLAN

The next meeting is on Thursday May 31st 2018 at 1pm

MEETING CLOSED

The meeting closed at 3.40pm

Agreed as a correct record:

Chair:

Date: