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## 19<sup>th</sup> February 2019 – Llandrindod Wells Combined Services Centre

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09.45–10.15

**Coffee and registration**

Attendees:

Roger, Dawn and Darren from Gwent JAC

11 Attendees from other JAC

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10.15–10.20

**Introductions**

Slides to be provided after the event.

**ACTION (all optional):** go to <https://www.cipfa.org/mycipfa/my-preference-centre>

To opt in if not receiving CIPFA emails due to GDPR

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## Update on the latest strategic issues in policing

Alison Dewhirst, CIPFA's Police Advisor, will provide the latest developments in strategic policing issues, including Home Office policy documents and finance issues, together with police specific CIPFA developments such as the new arrangements for CIPFA's Police and Fire Panel.

Notes:

A> Financial police financial settlement for 2019/20 – most coming from raising precepts (Precept increase to £24 for a Band D property) and targeted as follows:

- £90 million for serious and organised crime
- £59 million Counter terrorism increase to £816 m
- £153 million Next year issue is plugging gap on pensions issue
- £175 for police transformation Fund
- £495 million for national police technology capabilities

B> NAO report on Financial Sustainability of Police Forces in England and Wales looking at VFM through lens of Home Office – key points made:

- Lack of comfort in whether police forces know they are being effective
- Starting to see sign of stress on finances
- Push back given on using reserves but now have to publish reserve strategy – a statutory requirement.
- NAO say needs National Strategy for policing not just devolve and let PCC decide priorities
- Need to review police funding formula as doesn't take into account the new demands for police time.

**Action: Review of police funding formula has been promised for a while now, how realistic is it that this will happen and be a full and proper review taking into account ne Management Force Plans – Darren and Nigel to answer.**

C> Public Accounts Committee also report on Financial Sustainability – Home Office interested in Financial resilience – key points made:

- Force Management Statements to be used to create evidenced statements of demand.
- Review how set up national projects, national projects take too long to deliver
- Home Affairs select Committee report on the future of policing
- Looked at changing trends in crime and policing
- 3 specific areas of demand – online fraud, Child Sexual Abuse and safeguarding vulnerable people
- 2 day training course on mental health to all officers – perhaps get some money from NHS?

**Action: We have had deep dives into the 3 specific areas of demand. Would it be worth particularly focusing on these areas in Gwent Force Management Statements to understand how demand risk is being managed within current resources – how do we compare and are there any implications if funding formula was reviewed? – Darren and Nigel**

D>Speeches to APCC and NPCC – comments on justice

- Right powers not just resourcing
- Increase capacity of police, more support for frontline, be smarter more innovative, more on crime prevention

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**Action: Suggestion PCC take on some of the role of CPS – is this realistic, is it something that is being strategically thought about in Gwent? PCC**

E> Proposals on knife crime

- Offensive Weapons Bill going through government at moment, includes coverage of Acid purchases.
- Knife Crime Prevention Order (KCPO) to be brought in.

F> Draft of Domestic Abuse Bill

- Sets out a statutory definition of domestic abuse.
- New Domestic Abuse Commissioner.
- Bring in Domestic Abuse Protection Order.
- Protect victims through special measures for courts.

G> HMIC in Wales – inspection programme and IPA

**Action: Copy of programme of inspections for 2019/20 to be provided with internal audit agenda item – for JAC Awareness.**

- More risk-based approach to HMIC

H> Wellbeing – Police Federation survey

- Some high % of responses with not enough people, stress, traumatic experiences – 43.9% saw their job as very or extremely stressful increase of 38.6% since 2016

I> Achieving Finance Excellence in Policing

- CIPFA programme launch.
- 3 themes Financial Management, Data and People.

**Action: Darren and Nigel to explain what this means to them and would be good to see assessment against any gaps and plans to improve coming to JAC in the near future – Darren and Nigel**

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11.00–11.25

**Top tips for earlier closedown of the accounts**

Alison Dewhirst will share some of the experiences of police forces and OPCCs in England in their first mandatory year of earlier closedown of the accounts. This will include top tips from the OPCCs and forces who closed their accounts with over a month to spare and audit issues encountered. It will also cover subsequent discussions around audit committee sign off.

Notes:

Very positive about how forces were managing to complete within new tighter deadlines. Main issues where not closed were associated with Auditor delay rather than in house. Slides are really good and capture top ten tips, thoughts on how to deliver early from Kent who closed in April. See slide pack.

All JACS present shared different approaches to covering early close accounts.

**ACTION: ANYTHING DARREN HEARD THAT WOULD CHANGE WHAT WE DO or & HIS FINANCE FUNCTION WILL DO? Darren**

Streamlining the accounts: Guidance for Local Authorities – available document



Streamlining the accounts

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11.25–11.40

**Refreshments**

## Update on the latest governance and audit issues

Diana Melville, CIPFA's Governance Advisor, will provide delegates with an update on the latest governance and audit issues that have implications for police audit committees. This will include CIPFA's recently updated *Position Statement on Audit Committees in Local Authorities and Police* and accompanying guidance *Audit Committees, Practical Guidance for Local Authorities and Police*. Diana will also consider practical examples of good and bad practice in putting together annual governance statements.

Notes:

### A> CIPFA Position Statement on Audit Committees

- Key components - value and purpose of audit committee, establishing an independent and effective structure, core functions, characteristics of effectiveness
- Changes – Policing & Crime Act 2017, Delivering Good Governance in Local Government 2016, Public Sector internal audit standards 2017, CIPFA code of practice of managing the risk of fraud and corruption 2014, revised ethical standard for auditors FRC 2016

Key for us to be looking at and **ACTION ON BOLD AREAS TO IMPROVE FOR JAC**

- **Oversight of Shared Services and Partnerships, feel we get limited information and compounded when heard Bob speak in afternoon on all the national initiatives and desire for Wales to act as one where ever possible. – Discussion at JAC**
- External Audits
- **Working with Ethics Committees – assurance for us, someone to attend the ethics committee, on agenda with AGS make sure we consider our assurance – Already Agenda item at JAC**
- Publication of annual report
- Key relationship and support for the committee

### B> Internal audit EQA results and HoI audit opinion

We should be:

- Chair of JAC to be sponsor of the review
- Meet with assessor
- Be satisfied against PSIAS
- Cover client relationships – so need to talk to us
- Needs to be every 5 years

**ACTION: FIND REPORT FROM TIAA ON THEIR EQA AND CHECK WE ARE DOING WHAT WE ARE MEANT TO DO – look at slide details to cover this – discussion at JAC.**

- Note that other JAC have been promoting IA to undertake “quick consultancy” activities to help improvement/ risk projects? **Darren view?**

### C> Governance expectations

- 2016 Good Governance – for our Local Code / MOG (Manual of Governance) **ACTION – need to update MOG so reflects 2016 good governance content still refers to earlier versions (2007) and wrong number of principles - Darren**
- Example on slides on Principle 8 of local authority – Leicestershire County Council could cut down length of Manual of Governance – AGS should then state how did we do. **Darren view?**
- If detail in local code then don't need to have in the AGS. **Worth considering at JAC if we think we have a good balance in our documents – look at slide examples**

### D> AGS

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- Concentrate on evaluation and clear statements – easier to read and get message across.
  - CIPFA Briefing – link on slide.  
**ACTION: Look out for acronyms and jargon – JAC TO CHALLENGE IF NECESSARY WHEN READING**
  - If available elsewhere use links not repeat detail.
  - Tables – Dorset example
  - Brighton & Hove – accountability back on what was said last time and opinion really clear.

E> National fraud initiative

- National report - £5.4 million but not specific to police

F> Current risks – cyber security

- [www.ncsc.gov.uk/guidance/board-toolkit-five-questions-your-boards-agenda](http://www.ncsc.gov.uk/guidance/board-toolkit-five-questions-your-boards-agenda)
- [www.nao.org.uk/report.cyber-security-and-information-risk-guidance](http://www.nao.org.uk/report.cyber-security-and-information-risk-guidance)

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12.25–12.45

**Responding to issues raised so far: discussion**

An opportunity for delegates to discuss some of the key issues raised during the morning sessions.

Notes:

Decided issues were raised during training so no session.

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12.45–13.30

**Lunch**

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## The Role of the All Wales DCC

DCC Bob Evans will brief members on the role of the DCC All Wales, from both a historic and current perspective. He will provide an update on collaborative progress over the last two years and brief members on the current and future direction of travel. He will also comment on the key considerations in the event of policing being devolved to Wales at any point in the future.

### Notes:

Bob provided verbal update on his role and National Projects. Captured in brief below

His Terms of Reference cover:

- 1 Relationship
- 2 Potential Devolution of policing in Wales (but observation is that c80% of what police do is non-crime – so devolved in reality if not formal. Thomas Commission)
- 3 New Collaborations
- 4 Existing Collaborations
- 5 Oversight of terrorism and Organised Crime

Agreed with 4 forces that their strategic desire is to collaborate on everything except local policing.

- Need to know where Wales is going. 2025 – align operational process and back offices services in a prioritised way. Major structural change too difficult at moment.
- Focus – policy and procedures, people and technology.

### Policy:

- Any new policy requirement for policing will be written once by one force and shared. E.g. body cameras. Updates aligned too.
- People – enablers to change – HR and recruitment collaboration for last 18 months, now as 1 in recruitment e.g. someone applying to be a constable used to take 22 transactions to get recruit to recruitment centre. New system – one data, apply for which ever force. Now only 2.5 hours. What to do with savings now – can we extract from HR.
- Same model for civilian vacancy and community police. Can we cut down vetting people, plus now can move more into workforce planning and mobility.
- Consistent T&Cs – long term intentions to align, start with new joiners in collaborative units, stop allowing local conditions grow.
- Training over 250 courses. Compulsory stuff – share material and look at training requirements – particularly about operational training e.g. driving.
- 16 major digital projects that are going to hit us between now and 2025 – we need in Wales to adopt as one. Individually would mean 76 projects managers so incentive to deliver with less fragmented resource – also procurement benefit, knowledge management, standard policy roll out. E.g. Office 365 offering, skype, rostering, share data in different way, integrated access management.
- Website portal for public. 32 separate functions that they can't do currently on line – so 101 on line. Adopt that as one. National team treat us better if we act as one.
- Digital investigation project – upskill for investigating crimes that need to look at laptops, mobiles etc etc
- Biometric – systems, data base – DNAs, fingerprints – so need to be “criminal” at some point to be recognised.

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- Emergency service mobile network – single project in policing in a generation. We have 19 year old Air Ways – costs £1m a day. Kit via 4G network. Police have not sign off BC as not convinced we have enough coverage, air to ground, and underground. Has the voice of policing been heard. Latest needs to be turned on 2022 – same time as Commonwealth games in B’Ham. Service really kicking back. Need to show proof of concept.
  - For control centres need to be upgraded for this - new system called Kodiak. Replace all control rooms at same time and could reduce “darkside”.
  - Forensics – original plan was to aggregate labs into 3 hubs for UK – national – need to protect Wales if devolved. 3 centres in Wales, already share – need accreditation, (Crimes scenes, fingerprints, travel accidents)

#### Regional projects

- IT convergence – Operations Management System 1 to join other 3
- Join up to better represent Wales in Comprehensive Spending Review, unique Welsh legislation, formula, major projects in Wales (infrastructure and need to consider police requirements)

Metro Project – road rail project – swales valleys into Cardiff. Design – crime prevention, etc – British Transport police – Gwent and S wales.

Stuff coming out of Whitehall doesn’t take account of what is devolved in Wales. Aim to get Whitehall and Welsh Assembly to discuss – launched policing board for Wales.

**ACTION: Can we discuss this principle of one Wales – doesn’t appear to have come across that strongly at JAC, for Value for Money it sounds like JAC should challenge more that Gwent isn’t going alone/ or understand more what Gwent is doing together, leading on, receiving from others. DID WHAT BOB SAID RESONATE WITH DARREN?**

**Anticipated professional guidance and updates from CIPFA**

Diana Melville will signpost some of the professional guidance being developed by CIPFA for release this year, such as the anticipated CIPFA Statement on the Role of the Head of Internal Audit, which will include the relationship to the Audit Committee and case studies of good practice. CIPFA is also developing a Financial Management Code of Practice which is due for publication in September.

Notes:

CIPFA statement on the role of the head of internal audit

- For us Head of Internal audit is in TIAA – is it one person. **Darren we should state who this is – you said Vicky?**
- 5 principles of the statement – JAC check covering the right areas – we do this!
- **CIPFA Statement on what the audit committee needs to know coming out in April – something for June or July?**
- **Local Government Application Note – mandated so we should look at this publication in March – it has a check list to evaluate local arrangements?**
- Quality Assurance and Improvement Programme – see link on slides.

CIPFA's Professional Code Hierarchy & Index

- Concern around financial resilient
- Papers – and resilience index in slides
- Financial Management Code Hierarchy
- Principles – standards formal consultation – spring, come out September
- Tighten up appendix on section 144
- **CHAT WITH CFO WHEN IT DOES COME OUT, lead to oversight on how it is going to be adopted locally – and have sight implementation. – Darren will this be built into Agenda items?**
- **Use as an assessment of gaps using mapping CIPFA Management Standard onto CIPFA Principles of Good Financial Management slide – suggested by Darren.**

**Refreshments**



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14.40–15.10

**Key areas of risk**

Diana will give a short presentation on the key areas of risk identified in recent HMICFRS reports, such as crime data integrity, child protection etc and will facilitate a discussion on how well sighted the audit committee is on key risk areas, the robustness of systems for multi-agency working, governance and controls.

Notes:

Examples of JAC reps sitting in governance issues for the HMIC area? **WHERE?**

We do get access to reports and we do have updates and presentations.

Ran through the common themes coming out of reports.

Oversight of governance and assurance role, internal audit plans for the force.

**THIS TRAINING MADE ME QUESTION ON OUR SPLIT AND WHAT WE LOOK AT – WE ARE NOT ABOUT THE OPERATIONAL BUT IT IS THE CLARITY ON OVERSIGHT OF GOVERNANCE ENSURING THE OPERATIONAL IS BEING EFFECTIVE AS POSSIBLE AND NOT RUNNING TOO HIGH RISKS OR UNMANAGED RISK. – A challenge to be raised again at JAC, as CIPFA seem to be expecting us to be a little more in the oversight than we are? Darren and Roger thoughts on this from the day?**

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15.10–15.30

**Responding to current challenges: discussion**

An opportunity for delegates to discuss the different ways police audit committees can influence, add value and gain assurances in relation to collaboration and transformation programmes, as well as ideas to improve the effectiveness of the audit committee.

Notes:

Decided challenges were raised during training so no session.

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15.30

**Close**

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*The facilitators for the events will be Diana Melville and Alison Dewhirst.  
We reserve the right to alter the timing or content of sessions where circumstances require.*

*Diana Melville*

*Diana is the lead advisor for the CIPFA Better Governance Forum. She is a CIPFA-qualified accountant and is also a member of the Chartered Institute of Personnel and Development. Prior to joining CIPFA in 2008, she was head of internal audit at Salisbury Council and held other audit roles in local government and at the NAO.*

*She has authored the 2018 edition of Audit Committees: Practical Guidance for Local Authorities and Police and co-developed the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption (2014). She was part of the CIPFA working group that developed the Good Governance Framework for Local Government (2016).*

*Alison Dewhirst*

*Alison Dewhirst is the police advisor for CIPFA. Her role includes running the Police and Fire Network, which provides practical and timely advice to police forces and offices of police and crime commissioners (OPCCs) on police reform, police finance, financial management and accounting issues, and other strategic policing issues. Alison is also the thematic lead for police and fire and her role includes supporting the CIPFA Police and Fire Panel.*

*Alison joined CIPFA in 2000, and prior to that worked for City of London Police for nine years in the Strategic Development Department, primarily as senior research officer. This included undertaking a whole range of research and policy work for the force. Alison has an honours degree in economics from Heriot-Watt University in Edinburgh and a Masters in politics (public policy) from the London School of Economics and Political Science.*