

OFFICE OF THE POLICE AND CRIME COMMISSIONER
OFFICE OF THE CHIEF CONSTABLE

JOINT AUDIT COMMITTEE

13th December 2018

Present: Mr J Sheppard (Chair)
Mr A Blackmore, Mr R Leadbeter and Dr J Wademan

Together with: Mr J Cuthbert – Police and Crime Commissioner (PCC)
Mr D Garwood-Pask – Chief Finance Officer (CFO)
Mrs S Curley – Chief Executive (CEX)
Mrs J Regan – Head of Assurance and Compliance (HoAC)
Mrs N Warren – Public Response Co-ordinator
Mr H Nicholas – Chief Inspector, Head of Governance and Performance (HoG&P)
Mr N Stephens – Assistant Chief Officer, Resources (ACOR)
Ms T Veale – Wales Audit Office (WAO)
Ms V Davies – TIAA (IA)

The meeting commenced at 10:00am, the Chair welcomed Chief Inspector Nicholas, Head of Governance and Performance to the meeting. He also welcomed the Police and Crime Panel members, Councillor Guy and Councillor Mann, who were at the meeting by invitation of the Joint Audit Committee (JAC) in order to gain an understanding of the Committee's role. Mrs N Warren was congratulated on her appointment to the role of Governance Officer in the Office of the Police and Crime Commissioner (OPCC) as of January 1st 2019.

APOLOGIES

Action

1. Ms D Turner, Mr J Williams – Chief Constable (CC), Mrs E Ackland - Chief Superintendent, Head of Strategy, Performance and Change, Ms A Harkin – Wales Audit Office, Ms E Thomas – Deputy Police and Crime Commissioner and Ms H Cargill, TIAA.

DECLARATIONS OF INTEREST

2. There were no advance declarations made in relation to the business to be transacted.

MINUTES

3. The minutes of the meeting held on 13th September 2018 were received and confirmed. The following were highlighted:

Page 4, Joint Strategic Risk Register

The Chair requested clarification of the following sentence 'We were reminded that the JAC only scrutinised those risks which were reviewed by internal audit or where a separate briefing was deemed appropriate'. The ACOR clarified the statement was in relation to Her Majesty's

Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) recommendations which the JAC did not scrutinise and confirmed the statement would be amended accordingly. **Action**
GO

Page 12, Budget Process Briefing

We requested an amendment to paragraph five in order to clarify that the JAC reviewed the processes in relation to budget setting and not the budget proposal itself which was carried out by the Police and Crime Panel. **GO**

Page 15, Value For Money Review

We noted a decision had not yet been made regarding any amendment to the Terms of Reference (ToR) in relation to Value for Money (VfM). **We agreed that it would be discussed as part of the VfM deep dive taking place after this meeting.**

ACTIONS

4. We received and noted the actions from the meeting held on the 13th September 2018. The following were highlighted:

Action 9, TIAA Any Other Business

We queried if the self-assessment tool in relation to VfM had been received from TIAA. We were advised that it had been provided to the ACOR and CFO and was included as part of the deep dive presentation on VfM.

Action 3 Internal Audit (TIAA), Vetting

We requested an update in relation to the duplication of the vetting processes and were advised that there were no processes in place for the sharing of vetting results with other forces.

We were informed that all officers and staff transferring from other forces were re-vetted due to the different risk appetite on appointment of individuals in each force area.

As a result of the changes brought about by the implementation of the new vetting code, the re-vetting of transferees may be replaced by vetting health checks. Clarity was to be sought from the Head of Professional Standards Department (PSD) what the implications of the new vetting health checks would be and what effect they would have on the sharing of vetting information with other forces.

The ACOR advised us that the backlog of vetting checks would be completed by the end of December 2018.

The ACOR would send a copy of the PSD vetting update to the HoA&C. **ACOR**

We agreed it would be beneficial to raise the matter at the All Wales Policing Group. **CEx**

Action 8, Internal Audit (Torfaen County Borough Council (TCBC) Action

We queried if the audit committees of the other partner organisations of the Shared Resource Service (SRS) had been contacted in order to understand if they shared the same concerns in relation to the SRS audit outcomes as us.

We were advised that formal correspondence from the PCC had been sent requesting the views of other partners Audit Committees. The letter was discussed by the Section 151 Officers at the Finance Governance Board who noted the concerns raised in relation to business continuity but felt the issues were not appropriate to raise with their individual Audit Committees. The ACOR informed us that the risk threshold differed within each partner organisation and may not be as high a priority for them as they were for policing. We were advised that the concerns raised by the Committee would be monitored through the Business Continuity Internal Audit report to ensure sufficient resources were being made available within the SRS in order to progress with work in this area. We expressed our concern that the area of business continuity was not given the same importance by our partners in the SRS.

We were assured that SRS had provided a comprehensive presentation of their forthcoming plans and it was suggested that regular updates were provided to the JAC in order to provide further assurance that the programme was progressing as expected. **ACOR**

We queried if the other partners audit committees received the detailed audit reports, the CFO was unsure but offered to find out. **CFO**

The ACOR advised us that the SRS would include resourcing for business continuity within their budget bid for 2019/20, but highlighted the risk to funding this work if other partners disagreed on its inclusion. He stated that the force may need to consider funding this element of the plan alone. We again expressed our concern in this area and agreed that all partners should fund the improvements required; we were pleased to note however that the SRS were taking this area of work seriously.

Action 15, Confirmation of Meeting Dates

We noted that due to the change in the December 2019 meeting date that Mr Leadbeter would not be able to attend. He requested that the change in meeting date was recorded on the 2019/20 annual report as the reason for non-attendance. **HoAC**

Outstanding Actions, 7th June 2018

Action 4, Internal Audit (TIAA)

We queried if there had been an update in relation to the terms of reference to include sickness absence and welfare management within the HR Management Training and Development Audit and were advised the audit had been arranged for the 14th of January 2019. IA would check to determine if the terms of reference had been amended. **TIAA**

Outstanding Actions, 29th June 2017

Action

Action 9, JAC Draft Annual Report

We queried if there was an update in relation to the Governance Assurance Framework Audit and were advised that the addition of the Force Management Statement (FMS) had extended the audit but it was nearing completion.

The PCC left the meeting at 10:30am.

EXTERNAL AUDIT

5. We received the following reports from external audit. We agreed to take Item 4b 'Annual Audit Letter and Matters Arising from the 2017/18 audit' first.

b) Annual Audit Letter and Matters Arising from 2017/18 Audit

We noted the recommendations in the WAO Management Letter following the 2017/18 Audit of the CC and the PCC's Financial Statements.

We queried if the Finance staff team had received the recommended training in relation to the new Agresso Business World system and we were assured training was underway with dates planned for 9th and 10th of January 2019 to address any remaining training requirements. We were also informed that supplementary weekly meetings had also taken place to address specific tasks or knowledge gaps.

We asked if the Control Account Reconciliations had been completed and we were informed that all the reconciliations had been completed and awaited a secondary independent check and sign off. The Heads of Finance had provided assurance that the checks would be finalised by the end of December 2018.

We questioned if the number of staff with system administration access to the Fully Integrated Resource Management System (FIRMS) had been amended to a sufficient level. We were advised that the individual FIRMS roles had been filled which had provided the opportunity for the FIRMS team to focus on allocating system access to the relevant members of staff. We noted that resilience would be provided by the Joint FIRMS team who were based in Bridgend.

Clarity was sought as to who needed to complete the related party transaction forms in order to comply with the Chartered Institute of Public Finance and Accountancy (CIPFA) code of practice. The ACOR informed us that he would confirm this with the WAO in January 2019.

ACOR

Our attention was drawn to the Annual Audit letter which had provided a summary of the work undertaken during 2017/18 and confirmed that there were appropriate arrangements in place to secure economy, efficiency and effectiveness in the use of resources.

A certificate confirming the audit of the accounts for the PCC and the

CC had been completed. We were advised that an additional fee had been included for the supplementary work undertaken this year during the final accounts audit. We noted that the increased fee was minimal and was due to the implementation of the new finance system and the various challenges it had brought. **Action**

We discussed the decrease of £12,047,000 in the total income for the PCC Group between 2011/12 and 2017/18 and agreed it would be beneficial to split the figure into precept, grants and National Non-Domestic Rates (NNDR) in order to highlight the areas most affected. **CFO**

a) Update Report (including fees update)

We were informed that the WAO attended a post project learning session with the finance team during which many of the issues highlighted in the Management Letter were resolved. A lessons learnt summary of the individual post project sessions would be circulated to the ACOR and CFO in January 2019; a further meeting was planned in February 2019 with all four police forces to share lessons learnt with all force's management teams. **WAO**

We noted that the Audit Plan for 2019 would be presented to the March 2019 meeting of the JAC. **WAO**

Interim audit testing would be carried out in January and March 2019 and a review of the draft set of accounts would be undertaken to ensure there was a well-ordered year end close down.

In terms of audit fees, we were advised hourly rates had increased but the WAO had committed to minimising any increases in the overall level of fees charged. We thanked the WAO for the report and for their work.

INTERNAL AUDIT (TIAA)

6. We received the following reports from internal audit:

a) Update Report

The following audits had been finalised since the last meeting:

- Fleet Management (Limited Assurance)
- Local Policing Property & Cash (Limited Assurance)
- Payroll (Reasonable Assurance)
- Debtors (Reasonable Assurance)
- General Ledger (Reasonable Assurance)
- Follow Up Report Quarter 2
- Estate Management Governance (Reasonable Assurance)

As a result of the Quarter 2 Follow Up Report completed in September 2018, we were informed that over half of the recommendations had been implemented and we were assured that the outstanding recommendations for 2017/18 had been revisited by auditors during 2018/19 and considered within the updated audit reports.

A number of planned audits had been completed and one additional piece of unplanned work had been undertaken. Draft audit reports had been issued for Creditors, Budgetary Control and Expenses/Additional Payments. The FIRMS System Implementation review was nearing completion and although there had been a slight delay due to staff turnover and amendments to the original audit requirement, the Governance Assurance Framework and Business Continuity Planning assessments reviews were almost complete. **Action**

We noted that there were currently no concerns with the completion of the Audit Plan by year end.

We stated that the client briefing notes in relation to developments in Governance, Risk, Control and Counter Fraud were useful and asked that these were circulated. The ACOR agreed to send to the HoAC for circulation to members. **ACOR**

Our attention was drawn to the Debtors audit report where there had been an improvement as a reasonable assurance rating was received this year as opposed to limited assurance last year.

The cross force tendering process for next year's internal auditors was discussed with the CFO, confirming that he would be participating and that there was also one additional space available for a member of the JAC. The HoAC advised us that, if possible a JAC member should be involved in the appointment process as this was specified within the ToR. We agreed that further details would be sent via email once they had been confirmed in order to determine members' availability. **HoAC**

We were informed that the Local Policing Property and Cash audit also had been undertaken at other forces where similar issues were identified. Although there were adequate controls in the main property store, there were fundamental control weaknesses in the temporary property store. Other forces had implemented new technology in order to ensure exhibits were easily accessible for subsequent court cases and to manage their paperwork more efficiently. We agreed that this could be considered as a possible improvement for Gwent in light of the limited assurance received. **ACOR**

We expressed concern regarding the issues raised within the audit report in relation to the property and cash exhibits processes. The ACOR assured us that the issues raised within the temporary property store related to the scanning processes which would be resolved with further training. We received assurance that the issue had been raised at the Operational Performance Board and would be monitored by the property team. We received further assurances that the number of civil claims received in relation to lost items was extremely small.

We queried if the actions in the Management Action Plan due for completion by the 1st of January 2019 were on target and the ACOR assured us the Operational Performance Board were focussed on the issues raised.

We received and noted the joint Fleet Management report. We were advised that a slightly higher number of recommendations were received by Gwent than in the Dyfed Powys and South Wales forces, as a consequence of issues with MOTs and service maintenance. We were also advised that further collaboration across the three forces would be required in order for the fleet management system to be used to its maximum potential. We received assurance that good practice would be shared across the three forces as a result of the audit recommendations. **Action**

We acknowledged the benefits of the comparative approach of collaborative working and noted more joined up working could provide a higher return on investment. The ACOR explained that Gwent had led the business case for the shared fleet management system and oversaw the implementation which had collaboratively saved over £100,000 of public money.

We were informed that the Section 22A agreement, a formal legal collaborative agreement between forces, had been drafted and was being reviewed by the legal services department.

We queried if the force would look to collaborate further in this area. The ACOR stated that there were currently six fleet workshops covering the three force areas and advised that collaboration in this would be considered in the future.

We agreed that there was value in undertaking collaborative audits and encouraged their use, where appropriate, in future.

b) Annual Audit Plan 2019/20

We received and noted the Annual Audit Plan for 2019/20.

We were informed that minimal changes had been made to the initial forecasted Annual Audit Plan for 2019/20. The planned audits for 2019/20 including Governance and Risk Management, Finance, Workforce and Operational Performance & Infrastructure remained the same with the addition of a Fixed Asset audit which would be completed within the 2018/19 plan due to the implementation of a new Fixed Asset system. Other recommended reviews included a Counter Fraud whistle blowing review and Collaborative review of Duty Resource Management.

We queried if the Body Worn Cameras (BWC) and General Data Protection Regulation (GDPR) reviews had been carried out and received assurance that the audits had been undertaken and there was a planned GDPR follow up audit in January 2019.

We queried if the GDPR assessment included the concerns around the use of BWC. We were advised that it was not included in the initial assessment but consideration would be given to including it within the follow up audit planned in January 2019.

We were advised that the Internal Auditors for the Shared Resource Service (SRS) were in the process of completing the Cyber Security audit. **Action**

c) Estates Management Checklist for Boards

We received and noted the Estates Management Checklist for Boards and background documentation.

We were informed that Estates Management was incorporated within the Annual Audit Plan as a rolling operational review and further reviews would be undertaken on the new Headquarters building project as it progressed.

INTERNAL AUDIT (TORFAEN COUNTY BOROUGH COUNCIL)

7. We noted the circulated detailed audit report provided by TCBC in relation to the SRS and the assurance ratings it had received:

- Performance Management (limited assurance)

We were assured that the SRS were supporting the audits that had been undertaken by TCBC and that concerns were being addressed. We noted that there were no high priority findings identified in the Performance Management audit but there were 7 medium findings which management would need to review.

We discussed the TCBC audit opinion levels and agreed that the 'limited' assurance level was very wide. We received assurance from the ACOR that he accepted the recommendations made in the report,

We stated that completion of the actions seemed to be very far into the future and queried if there were intermediate timescales available. The ACOR advised us that TCBC undertook follow up audits on all initial audits and assured us that scrutiny in relation to completion of the audits would be provided. We were also reminded that all SRS audit recommendations were included in the outstanding audit recommendations report.

OUTSTANDING AUDIT INSPECTION RECOMMENDATIONS

8. We received a report that highlighted outstanding recommendations from previous audit reports and the current status of the work necessary to implement the required actions.

We noted that there were 19 external audit recommendations as a result of the management letter issued for the 2017/18 accounts and 45 internal audit recommendations currently being progressed.

We agreed to endorse the revised completion dates as requested in the report.

We agreed to take Item 8 '2017/18 Closure of Accounts Lessons Learned Action Plan' and Item 9 'Detailed Annual Accounts Closure Plan' together. Action

2017/18 CLOSURE OF ACCOUNTS LESSONS LEARNED ACTION PLAN AND DETAILED ANNUAL ACCOUNTS CLOSURE PLAN

9. We received and noted a report on the lessons learned from the closure of the 2017/18 accounts and the detailed annual accounts closure plan.

We were informed that a significant amount of progress had been made within the Finance Department and that many of the areas of work identified had been completed. The ACOR assured us that he would continue to monitor the remaining outstanding issues within the plan in order to ensure the year-end accounts progressed as planned.

We agreed it would be beneficial for the WAO to attend the next monitoring meeting in January 2019 to assist the Finance Team should any complex issues arise. The CFO agreed to make the necessary arrangements. CFO

We discussed the Accounts Summary Closedown timetable and noted that the 2018/19 Financial Accounts would be signed by the PCC and CC on the same day as the JAC Meeting on the 29th July 2019.

We were pleased that the team had embedded the changes from the lessons learned which had resulted in significant progress in the closing of the accounts process.

FINANCIAL PERFORMANCE REPORT

10. We received and noted the Financial Performance Report to 30th September 2018.

We were informed that the Key Performance Indicators Report had been incorporated into the Performance Report to provide a more comprehensive position for consideration by the JAC.

We were advised that due to the timespan of the Police Officer recruitment process and the budgeting arrangements that had been put in place, the organisation had surplus funding of £1,600,000; even though the force had now exceeded its Police Officer establishment by approximately 40 officers. We were advised that this was due to setting the budget at midpoint of the police officer pay scale when currently a high number of Police Officers within the organisation were still within their first or second year of service and didn't yet reach this point on the pay scale. We were advised that the £1,600,000 surplus funding from 2018/19 would be used to purchase BWC, police body armour, taser and other operational equipment. The Medium Term Financial Plan (MTFP) would be amended to reflect this change as these costs had originally formed part of the budget for the 2019/20 financial year.

We were assured the issues regarding the implementation of the new Agresso Business World (ABW) system in July 2017 had been resolved and the relevant arrangements were in place to recover the outstanding debts. We were advised that the overdue debt had decreased from £1,263,000 in September 2018 to £1,077,000 in October 2018. **Action**

We queried if the outstanding debts had been recovered from other forces and were assured that there was only one outstanding debt remaining, with further work being undertaken to recover the debt over the coming weeks.

In terms of Creditors, we were advised that there had been a substantial improvement in the average number of days taken to pay an invoice; reducing from 62.02 days in quarter one to 51.33 days in quarter two. We were also advised that performance in September and October was 35.92 days and 34.66 days respectively, moving closer to the 30 day target.

We were advised that over 67% of the total amount of duplicate payments made in 2017/18 had been recovered to date. We were assured the recovery of the remaining outstanding duplicate payments would continue. **ACOR**

We queried if the Monmouth Hub project was on hold due to changes in the Estates Strategy and we were informed that there had been no changes to the Strategy and the delay in the completion of the project was due to a funding issue with a partner organisation. The ACOR assured us that the matter was being progressed.

MEDIUM TERM FINANCIAL PROJECTIONS 2019/20 to 2023/24

11. We received and reviewed the Medium Term Financial Projections (MTFP) 2019/20 to 2023/24.

We were advised that the CC's budget bid focussed on resources in order to meet the policing demands for the medium term. The budget bid had been scrutinised by the OPCC and amended to reflect that the underspend in the 2018/19 budget was being utilised to fund the purchase of body armour and taser replacement for officers, by accelerating these investments which had originally been budgeted for in the following financial year.

We were informed that there would be a significant funding gap of approximately £10,304,000 at year four of the MTFP arising from service and cost pressures. We noted that the funding deficit for 2019/20 stood at £3,491,000 with plans to offset this with efficiency savings of £791,000; use of reserves to fund the increase in police pension contributions of £1,651,000; and a proposed increase in the precept level of 6.99% (rather than the originally planned 4.99% increase), thereby providing an additional £1,049,000 of extra precept funding.

We queried why there was a recommended precept level of 6.99% within the report and the ACOR explained that although the MTFP was based on a precept level of 4.99% the Chief Constable had requested a 6.99% precept level in 2019/20 in order to meet the in-year funding gap. **Action**

We were also informed that the Ystrad Mynach Custody Unit would be re-opened from January 2019.

We noted that all front line officers had received new laptops and mobile phones, which had enabled the officers to work more efficiently whilst out in their communities.

As the tolls on the Seven Bridge were to be removed on the 14th December 2018 we queried if extra demand would be placed on the force. We were advised that due to the infrastructure of the area around the tolls and the expected increase of vehicles, there was a potential risk that the number of accidents could increase in the area. Highways England had confirmed that they would not be providing further resources and therefore, there was a potential risk that demand may increase on the force collision investigation team.

A further area of concern was in relation to the policing of the new M4 relief road if it was approved by the Welsh Government, especially in relation to the management of protestors. The risks had been identified from areas that had experienced similar infrastructure projects which would ensure officers had received the appropriate training in preparation for the start of the construction. We were advised that an initial provision of £1,000,000 p.a. had been incorporated within the MTFP on a recurring basis towards funding the policing of the relief road, with the remainder of the funding (£2,400,000 per annum) being requested from Her Majesty's Treasury in the form of a special grant from the Home Office, should it be required.

The CFO informed us that he was due to receive the provisional settlement announcement later today and he would make the necessary adjustments to the MTFP before providing a verbal update to the Police and Crime Panel on 14th December 2018, when they consider his previously submitted budget report.

We were reminded that the CC would provide a presentation to the Police and Crime Panel to articulate the demand that was being placed on policing. The OPCC had also undertaken public engagement consisting of an on-line survey, supplemented by face-to-face consultation in relation to a proposed increase in precept level of between £1 and £1.50 per month for the average Band D household. This equates to an increase of between 4.99% (£1 per month and 7.54% (£1.50 per month); we noted that the PCC had not yet made a final decision on his proposed precept level. The CFO advised that the final budget report would be presented to the Police and Crime Panel at their January 2019 meeting to formally propose the PCC's precept.

The CFO agreed to inform the JAC of the decision outcome at their **CFO**

meeting in March 2019.

Action

The meeting was paused at 12.35pm for lunch.

Mrs S Curley, Ms V Davies, Councillor C Mann and Councillor J Guy left the meeting at 12.35pm.

The meeting resumed at 1.00pm

TREASURY MANAGEMENT STRATEGY 2018/19 SIX MONTH UPDATE REPORT

12. We received the 2018/19 Treasury Management Strategy 6 month update report.

We were informed that the report was presented for our consideration and comment before it was approved by the PCC.

We noted that the PCC's current fixed investment portfolio totalled £50 million. On maturity these deposits would earn an average rate of return of 0.653% which amounted to £0.255 million of earned interest. Money market investments contained a portfolio totalling £12 million with the average yield being 0.67% providing an annual interest return of £0.042 million.

We were advised that the PCC's investment activity was consistent with the 2018/19 Treasury Management Strategy until October 2018 when notification was received that there had been a low level breach of Strategy. £12 million had been invested in a local authority for a 6 week period which had exceeded the maximum limit of £10 million. We were informed that the breach would be formally recorded within the yearend Treasury Management report in June 2019. As a result, there was a proposed increase in the Treasury Management Strategy for 2019/20 for the amount able to be invested in local authorities from £10 million to £15 million.

We noted that no new borrowing had been undertaken to date in 2018/19.

As there had been a demand from local authorities to borrow funds, we queried if a premium could be charged. The CFO agreed to contact the Treasury Management advisers to discuss further.

CFO

TREASURY MANAGEMENT STRATEGY 2019/20

13. We received the Treasury Management Strategy for 2019/20 to 2021/22 for consideration and comment prior to approval by the PCC.

We noted that the PCC had a statutory responsibility to approve the Treasury Management Strategy which would need to be completed prior to the approval of the budget for 2019/20.

We were advised that the PCC's current banking contract was due to expire in 2019 and would be renewed via a tender process. **Action**

We were informed that the 2018/19 Treasury Management Strategy reflected significant borrowing in 2019/20, which had now been revised to 2020/21 in the 2019/20 Strategy, as a result of the re-profiling of the Capital Programme. The CFO had also proposed raising the investment borrowing limit from £10,000,000 to £15,000,000 for local authorities.

We queried if the JAC should have sight of the PCC's Capital Strategy report. We were advised that the report would be presented at the next JAC in March 2019. **CFO**

We agreed to support approval of the Treasury Management Strategy to the PCC.

JAC SELF ASSESSMENT ACTION PLAN

14. We received the JAC Self-Assessment Action Plan.

We noted we were awaiting the finalisation of the internal audit report in relation to the development of a Board Assurance Framework.

We agreed that the JAC Terms of Reference in relation to arrangements for the delivery of Value for Money was to be addressed at the conclusion of the JAC meeting during a Deep Dive.

In reference to the self-assessment process we noted that the self-assessment forms from other forces had been received within the OPCC and were awaiting review. **HoAC**

We agreed that Pictorial Representation of the sources of assurance would remain on the action plan and would be considered alongside the Board Assurance Framework.

EXCLUSION OF THE PRESS AND PUBLIC

15. The information contained in the report(s) below has been subjected to the requirements of the Freedom of Information Act 2000, Data Protection Act 2018 and the Office of the Police and Crime Commissioner for Gwent's public interest test and was deemed to be exempt from publication under section 7.

JOINT STRATEGIC RISK REGISTER

16. We received and monitored the Joint Strategic Risk Register.

We noted that there were no 'critical risks' within the risk register.

We were advised that there was a financial and operational risk to the force in relation to Forensic Services which had been running at a loss

on a national level. In order to maintain the services all forces had agreed to invest a further 28% of funding. **Action**

We were reminded that the level of risk remained high with regards to children being held in police custody. We were advised that there had been an ongoing issue nationally where local authorities did not have the appropriate care available for children due to cost implications. We discussed areas of concern and agreed that it would be beneficial to raise the matter at a future G10 meeting. **CEx**

Our attention was drawn to the quality of data storage which had been assessed as a high risk in relation to how data was being held or retrieved and also how the data was being utilised by the force from an operational perspective. We were advised the matter was the subject of focus and the ACOR was leading a project in order to address the risks.

We queried why the M4 Relief Road was no longer on the risk register and received confirmation that the issue had remained on the risk register but it had been de-escalated due to the delay in the approval of the project from the Welsh Government. We were assured that officers had been prepared as much as possible and the risk to the force would be re-assessed should the approval of the M4 Relief Road go ahead.

We queried if there was a separate risk register in relation to the impact of Brexit. The ACOR assured us that the matter was being reviewed on an all Wales basis.

We requested a list of all the risks and their current status as it had become apparent that not all risks appeared on the register unless they were, Critical, High or New. We were informed that the risk report provided to the Scrutiny and Performance Executive Board consisted of any movement of risks; the ACOR advised that this report would be presented to the next meeting. **ACOR**

DISASTER RECOVERY UPDATE

17. We received an update from the ACOR in relation to progress with the disaster recovery site.

We were informed that the SRS had now purchased the required equipment to progress, ensuring information could be backed-up at the site at a cost of £47,000; the initial estimated cost was expected to be £150,000. We were assured that the Disaster Recovery Project had progressed as planned and was on course for completion by the 4th of April 2019.

The ACOR agreed that the 'year' would be added to the release date on the front cover of the next report. **ACOR**

18. **ANY RELEVANT REPORTS FROM OTHER ORGANISATIONS THAT SHOULD BE BROUGHT TO THE ATTENTION OF THE JOINT AUDIT COMMITTEE** Action

No reports from other organisations were presented for discussion.

ANY OTHER BUSINESS

19. We received the notes from the previous JAC training day to review to ensure any unresolved issues could be extracted and raised at the next all Wales JAC training day in February 2019. Dr Wademan offered her apologies as she would not be able to attend the JAC training day.

TO IDENTIFY ANY RISKS ARISING FROM THIS MEETING

20. There were no new risks arising as a result of the meeting.

The meeting concluded at 1.55pm.