



Heddlu Police
DYFED-POWYS



Comisiynydd Heddlu a Throseddu
Dyfed-Powys
Police and Crime Commissioner

Meeting: Joint Audit Committee

Venue: Teams

Date: 22nd October 2025

10.00am – 12.15pm

<u>Members:</u>	Ms Kate Curran (KC) Chairperson David Macgregor (DM) Ms Julie James (JJ) Ms Caroline Wheeler (CW)
<u>JAC Attendees</u>	Mr Ifan Charles, Chief Constable (IC) Ms Carys Morgans, Chief Executive Officer (CM) Mr Edwin Harries, Director of Finance (EH) Ms Nicola Davies, T-Chief Finance Officer (ND) Mr Jonathon Maddock, TIAA (JM) Mr Jason Blewitt, Audit Wales (JB) Ms Gaynor Maddox, Head of Programmes and Change (GM) Ms Michelle Reynolds, T-Head of Finance (MR) Mr Richard Janas, Inspector, HMIC Inspection (RJ) Mr Neil Evans, Business Manager OPCC (NE) Mr Lewis Simpson, Staff Officer (LS)
<u>Apologies</u>	Mr Farhan Shakoore, (FS) Mr Dafydd Llywelyn, Police and Crime Commissioner (DLI) Ms Linda Williams, Director of People and Organisational Development (LW) Ms Aneesa Ali, Audit Wales (AA)
<u>Declarations of Interest:</u>	None

1. To confirm the minutes of the meetings held on the 31st July 2025

The minutes of the meeting held on 31st July 2025 were accepted as a true and accurate record by the Committee.

2. Review of Outstanding Actions

Members noted that there were a number of actions that required an update:

Action A7 – members noted and agreed that this action in relation to the audit review of ICT Data Storage should be updated to reflect that the report was not shared with Members beforehand. This was because there was a delay in receiving the final report and there was insufficient time to share with Members prior to the meeting.

Action A 10 – Members noted that the action in relation to the Planning and Assurance Cycle was not part of this agenda and agreed that an update should be provided at the Finance Seminar to be held in November 2025.

Action A 11 – Members noted that the action in relation to receiving the Cyber Security presentation at the Committee meeting to be held in December 2025 requires amendment and should be pushed on to the meeting held in January 2026. This was agreed due to the requirement to consider the Statement of Accounts at the December meeting.

Action A 12 - That Action A 7 from the meeting held on 31st July be amended to reflect that the revised draft report was not shared with Members prior to being included on the agenda for 22nd October meeting.

Action A 13 - That Action A 10 is amended to reflect that an update on the Planning and Assurance Cycle is provided at the Finance Seminar to be held in November 2025.

Action A 14 - To rearrange the Cyber Security presentation from the December meeting to a later date due to the need to consider the 2024/2025 Statement of Accounts at the December meeting.

3. Joint Audit Committee Work Plan

The Joint Audit Committee Work plan was provided for Members information. Members noted the amendment that the 2024/2025 Statement of accounts had moved to the December meeting.

EH advised the committee that there had been several issues raised as part of the audit that have required further work to be undertaken prior to sign off. Members requested that information on the level of adjustments to the draft accounts be circulated outside of the meeting to allow them time to consider the effect of the adjustments and how it will affect the reserves.

Action A 15 - That the potential adjustment figures of the 2024/2025 Statement of Accounts be circulated to Members.

4. To consider the actions of the Corporate Governance Group meeting held on the 14th October 2025 (Director of Finance)

EH provided an updated from the Corporate Governance meeting held on 14th October. Members were advised that there were discussions on risks. TIAA were providing data via a dashboard and a link was required between TIAA recommendations and Learning the Lessons board.

Members also learned that a meeting will be arranged shortly with IBM in relation to AI and that the OPCC will be invited to this session.

The Chair advised that there had not been a meeting of the Audit Governance group since the last meeting of the Committee and asked if there was an update. MR advised that the internal audit plan was on track. It was noted that there were currently four outstanding recommendations that were over 12 months and it had been agreed that a workplan was required from the leads of the recommendations on the work required to progress the recommendations. The Committee were advised that the KPI's were being met although the collaborative reviews are more challenging, but they are being worked through.

MR further advised that work has commenced on developing the audit plan for 2026/2027 and reassured that this work is on track. JJ also made the Committee aware that the Temporary Deputy Chief Constable is sighted on the outstanding recommendations and ensures that they are considered by the relevant boards at regular intervals.

5. To consider the following reports of the internal auditors:

a. To consider the Summary Internal Controls Assurance (SICA) Report 2024/25

JM presented the SICA report to Members and advised TIAA were on track to complete all reviews by the end of February. JM brought the Economic Crime and Corporate Transparency Act 2023 to the Committee's attention and how this links with fraud health check undertaken by TIAA.

DM asked that the Committee were provided with a better understanding of the fraud aspect in relation to the legislation and further asked if the Committee needed to take a more in depth look at the Act to ensure that the Force was compliant with the legislation. JM advised that as part of the Act they were now required to undertake a fraud impact assessment and it would be an offence if an organisation failed to do so. It was further advised it would also be an offence

if an organisation did not act on a recommendation in relation to fraud following an internal audit.

The Committee requested to have sight of the Force's fraud policy to ensure that it adequately covers the changes in legislation and that a briefing note is provided summarising the new requirements of the legislation.

Action A 16 - That the Fraud Policy covers all aspects of the recent changes in Fraud Legislation and Members are provided with a copy of the most up to date policy

b. To Consider the Interim Follow Up Review 2024/2025

JM presented to the Committee the Interim Follow up Review and that of the nine outstanding recommendations. 5 recommendations have since been implemented and those still outstanding have revised target dates.

The Chair advised that the management comments or the reasons for why the HR procedure has not been update were insufficient. The Committee agreed with the Chair and noted that the completion date is now almost two years later than the original target date and is unacceptable. The Committee requested an update on the situation with regards the outstanding recommendations. MR agreed to follow this up but noted that this has been brought up in the Corporate Governance Group and there was a requirement to have a workplan.

Action A 17 - That the reasons behind the delay in implementing the HR recommendations contained within the Interim Follow Up Review are shared with Members

c. To consider the Assurance Review of ICT Data Storage

The Committee considered the revised report from the assurance review of ICT Data Storage and were advised that the wording of the risks had been amended to more succinct and relevant for Dyfed-Powys.

The Committee noted that the recommendation contained within the report in relation to moving the contents of the W Drive to Sharepoint would be a large task and asked if there were resources in place to deliver this recommendation within the timescales. GM advised that this recommendation received a significant amount of discussion internally and discussions with other forces on their approach. This is currently being progressed and managers are being

encouraged to consider their W drives and archive old information for retention and remove information that does not need to be retained. The physical act of moving the information from the W drive to Sharepoint is the easier task and the complex part of the project is the work beforehand. A Project Manager is going to be recruited but as it currently stands no additional resources will be made available.

Members noted recommendation eight that is in relation to the training and development of staff and requested assurances that once training has been delivered the learning will be embedded within the organisation's culture. GM advised it would become embedded through the development of data quality dashboards that are currently in the queue for work by the Service Improvement Unit.

The Chair highlighted recommendation fourteen in relation to data storage and questioned whether it had been written as a recommendation. JM confirmed that it was more of a suggestion than a recommendation in hindsight. GM advised that this recommendation had been challenged for clarity in what data storage this was in relation to and advised that there is a need for data to be stored in different places for resilience.

The Committee were asked how they would wish to monitor the implementation of the recommendations and it was agreed they would be monitored by the relevant board.

Action A 18 - That the implementation of the recommendations contained within the Assurance Review of ICT – Data Storage are monitored at the relevant Board and via Audit Governance Group.

d. To consider the Collaborative Review – Security of Seized proceeds of crime (Cash and Assets)

Members considered the Collaborative Review of security of seized proceeds of crime and were informed that for Dyfed-Powys this had resulted in limited assurance from the review.

The Committee noted they were disappointed to read the outcome of the review and were concerned with the timescales of proceeds of crime remaining in bank accounts before being allocated elsewhere and felt that it had been allowed to slip and an example showed that it had taken between 10-12 years to complete some transfers from bank balances. JM advised that whilst the issue was graded a priority one recommendation it was not something that could be sorted quickly and it would take significant time and resources to resolve. JM provided an example of a different Force who made inroads, but it took over a year to reduce.

MR advised the committee that there had been a considerable amount of work undertaken over the last 12 to 18 months and whilst appreciating all the

balances have not been cleared down a list has been developed and done the housekeeping in terms of netting off.

DM suggested that there needs to be a more regular review between Finance, CID and the Economic Crime Team to support improvements. MR confirmed that this is in place and will continue as work progresses.

Members were frustrated to find within the report an out of date policy from 2020 which was further frustrating that there have been legislative changes in 2023 that have not been incorporated. Members suggested that given the notice that is provided to leads on the timings of reviews, the first point should be checking whether policies are current and up to date. Members asked whether this policy is on the list and when will it be updated.

Given the figures in relation to the amount of cash sums involved Members asked why this was not included on the Corporate Risk Register and also whether the insurance cover sufficient for the amount of cash in a safe as it is currently £35,000. It was confirmed that in relation to a large seizure the insurance level can be increased to cover that. Members were assured that there was not an ongoing issue with cash in safes and once forensics have concluded the cash is banked.

e. To consider the Collaborative Review of Overtime and Additional Allowances

Members were advised that this review had received substantial assurance with no recommendations for Dyfed-Powys.

f. To consider the Assurance Review of HR Management – Recruitment and Training

Members considered the report and were advised that the review had received substantial assurance. There were three priority 3 recommendations included in the review. The first was in relation to the Recruitment and Selection Procedure which required a review, the second was that pre and post training questionnaires be included with each training and the third recommendation was in relation to the implementation of a Power BI dashboard.

The Committee questioned whether it was suitable to have the recommendation in relation to the training questionnaires, and whether all training courses required this. Members further suggested that most people do not complete them. Members would note the progress made in relation to this recommendation.

In relation to recommendation 3 Members questioned the target date of April 2027 and required confirmation that this recommendation had been fully accepted and that the date was not provided so it would not be implemented.

Members asked that MR consults with Human Resources and the Audit Governance Group and establish whether the recommendation has been fully accepted and that the target date is not a way of demonstrating that it will not be implemented. JM noted that TIAA do not follow up priority 3 recommendations and will only consider them when they are marked as implemented to ensure the required work identified at review have been actioned.

Action A 19 - That the recommendation contained within the HR Management Recruitment and Training review in relation to iTrent that has a due date of April 2027 is checked for relevance and whether it will be delivered.

g. To consider the Assurance review of CID – Child Sexual Exploitation

Members considered the Assurance Review of CID – Child Sexual Exploitation and that had received substantial assurance. The review received three priority 3 recommendations. The first was in relation to the Child Abuse and Child Protection Policy be reviewed, the second was the Management of Child Criminal Exploitation/Child Sexual Exploitation Perpetrators flow chart be annotated with the date, author and date of next review and the final recommendation was in relation to Terms of Reference for the Weekly Local Policing Area meetings be annotated with the date, author and date of next review.

The Committee noted there was a lack of detailed reference within the report in relation to Interagency working. Members asked for clarity on who attends the Local Policing Area meetings. JM confirmed that it is mainly Local Authority Social Services who attend the meetings. The Committee welcomed the clarification that interagency working was embedded sufficiently, and TIAA noted they would ensure this is reflected in more depth in future reviews.

h. To consider the Compliance Review of Expenses and Additional Payments

Members considered the compliance review of expenses and additional payments that received substantial assurance with two recommendations. The first recommendation was a priority 3 and was that the expenses report for 2024/2025 is published on the Dyfed-Powys Police website. The second recommendation is an operational recommendation in relation to implementing

an alternative approver for Chief Officer expenses during the absence of Staff Officer.

Members welcomed the report and noted the recommendations.

6. Mid-Year Treasury Management Update Report

Members received the Mid-Year Treasury Management Update Report that highlights the mid-year position in terms of treasury management activities. The report also summarises the borrowing position and the investment position.

The Committee noted that in the Strategic Estates Group there had been confirmation of slippage with Capital Projects and the catch up plans to spend the allocated funds seemed ambitious. The Committee agreed there does need to be a stronger focus on planning.

A request was made that consideration be given to future reports in relation to the format of tables and the text colour to ensure that they are easy to read.

7. To Consider His Majesty's Inspector of Constabulary, Fire and Rescue Services Update

Members considered an update report in relation His Majesty's Inspector of Constabulary, Fire and Rescue Services (HMICFRS).

Preparation for the Peel Inspection 2025 to 2027 is underway with the official date of the inspection of May 2026. Members were advised that essentially the inspection is a continuous one and the HMICFRS are already gathering information. RJ advised the Committee that the Force had been notified that enduring or unaddressed improvements or recommendations, particularly AFI's may impact on the grading for the Force across a particular core question. Therefore, it is important that any outstanding AFI's are signed off. RJ confirmed that over the last ten months the Force has signed off 15 AFI's, 9 of which have been agreed by HMICFRS and the remainder are pending a further review by HMICFRS. The current total of open AFI's is at 17 although as noted 6 are awaiting review by HMICFRS.

Members noted the report and welcomed the format of the report that highlighted the progress made and provides the committee with the confidence that progress is being made.

8. Force Risk Register

The Committee received the latest update report in relation to the Force Risk Register. GM advised that the Planning and Assurance Cycle process is improving the way in which risks are recognised. The proposals included within the process have highlighted areas that may not be currently on departmental risk registers.

Members queried the risk in relation to Electric Vehicles and Zero Emissions Mandate and the fact that the Force may not meet obligations set by the Government to reach zero emission vehicles by 2035. Members noted that a target date of 2035 would not be in line with the risk management process as it would mean the risk remaining on the register for a significant amount of time. GM agreed to check the risk and update the committee at a later date.

Members noted the GoSafe risk and that a meeting was due to be held in September and an intention to downgrade the risk score. EH advised that the meeting did go ahead but it was part of a series of meetings to agree a future strategy and until that had been agreed the risk score remains as it is.

The Chair noted that a risk to be considered for the register is in relation to the upcoming Senedd elections in May that could see a change of government that could have an impact on future funding.

9. OPCC Risk Register

Members received the latest update report in relation to the OPCC Risk Register. NE advised the Committee that a risk had been removed from the register in relation to Police Funding Formula. The risk has been removed from both the Force and the OPCC registers as the risk has been on the register for a significant period of time with no real clarity on whether there would be changes to the formula. It had been agreed due to the length of time that the risk had been in existence and there had been no impact as yet, it could be removed until further progress was achieved nationally on this.

NE advised that the risk in relation to Data Protection Impact Assessments remains and CM updated the Committee that this issue was discussed at the Policing Board meeting held on 21st October and the Chief Constable had taken an action to consider whether this should also be included on the Force's corporate risk register given the impact across both organisations.

Members noted that they were pleased the Sexual Assault Referral Centre (SARC) in Aberystwyth had opened but wanted to clarify that whilst Swansea centre had failed its accreditation that lessons are being learned for the Aberystwyth centre. CM advised the Director of Commissioning within the OPCC has close links with the projects and has oversight of the lessons being learnt which will be shared with the Committee to provide assurance.

Action A 20 - In relation to the risk contained on the OPCC Corporate Risk Register on the Sexual Assault Referral Centres a briefing paper is prepared for Members to highlight how lessons will be learned from the issue of the Swansea Centre failing accreditation.

10. Update on Fraud Activity

NE advised that there were no further updates since the last Committee meeting.

11. Member Updates

DM advised he has attended the monthly meetings of the finance group and had no concerns to raise over and above the comments previously made on the delay in the final statement of accounts.

CW provided an update on the Change and Transformation board and raised an issue in relation to "Right Care Right Person" and there is a seemingly lack of resources across other support agencies and this rests with Welsh Government. Following attendance at the Fleet Board CW advised that Dyfed-Powys was in a difficult position compared to other Forces when it comes to electric vehicles because of the geography of the area would result in operational risks if required to have an all-electric fleet.

12. Any Other Business

Members were advised that as mentioned earlier in the meeting there is an issue of resources within ICT and the individual tasked with developing Teams access for the Committee has had competing demands and over the last 12 weeks has been responsible for taking forward the Force's migration from Windows 10 to Windows 11. This has however been escalated by CM and ND and we hope to see traction over the coming weeks so a further update can be provided at the next meeting.

Date of next meeting:

25th November 2025 – 2025/2026 Finance Seminar



2nd December 2025 – Joint Audit Committee

ACTION SUMMARY FROM MEETING ON (22 nd October 2025)			
Action N°	Action Summary	To be progressed by	Progress
A 12	That Action A 7 from the meeting held on 31 st July be amended to reflect that the revised draft report was not shared with Members prior to being included on the agenda for 22 nd October meeting.	NE	Complete – the Action has been amended to reflect the revised draft report was not shared with Members beforehand.
A 13	That Action A 10 is amended to reflect that an update on the Planning and Assurance Cycle is provided at the Finance Seminar to be held in November 2025.	NE	Complete – The Action has been updated to reflect and update on the Planning and Assurance Cycle is provided at the Finance Seminar in November 2025.
A 14	To rearrange the Cyber Security presentation from the December meeting to a later date due to the need to consider the 2024/2025 Statement of Accounts at the December meeting.	NE	Complete – This will be included on the agenda for the meeting to be held in January 2026.
A 15	That the potential adjustment figures of the 2024/2025 Statement of Accounts be circulated to Members.	MR	Complete – The information was circulated to Members on 11 th November 2025.
A 16	That the Fraud Policy covers all aspects of the recent changes in Fraud Legislation and Members are provided with a copy of the most up to date policy.	GM	Complete – The fraud policy and associated briefing note was circulated to Members on 24 th October 2025.
A 17	That the reasons behind the delay in implementing the HR recommendations contained within the Interim Follow Up Review are shared with Members	MR	Complete – A project plan was requested from Human Resources and covered within the Audit Governance Group meeting.
A 18	That the implementation of the recommendations contained within the Assurance Review of ICT – Data Storage are monitored at the relevant Board and via Audit Governance Group.	MR	Complete – The implementation of the recommendations contained within the review will be monitored by the Information

			Assurance Board and Audit Governance group.
A 19	That the recommendation contained within the HR Management Recruitment and Training review in relation to iTrent that has a due date of April 2027 is checked for relevance and whether it will be delivered.	MR	Complete – the plan is for all staff at all levels to have access to live workforce data through the dashboard, created through a data warehouse into Power BI. Currently the information is only available to limited people with access to the iTrent system as it is a restricted system. April 2027 is the best estimate at present as there are a number of issues to agree first including funding and project management resource.
A 20	In relation to the risk contained on the OPCC Corporate Risk Register on the Sexual Assault Referral Centres a briefing paper is prepared for Members to highlight how lessons will be learned from the issue of the Swansea Centre failing accreditation.	NE	Complete – A briefing note was provided to Members in November 2025.