



Heddlu Police
DYFED-POWYS



Comisiynydd Heddlu a Throseddu
Dyfed-Powys
Police and Crime Commissioner

Meeting: Joint Audit Committee

Venue: Teams

Date: 29th January 2025

10.00am – 1.05pm

<u>Members:</u>	Ms Kate Curran (KC) Chairperson Mr Farhan Shakoor (FS) Ms Julie James (JJ) David Macgregor (DM) Ms Caroline Wheeler (CW)
<u>JAC Attendees</u>	Mr Dafydd Llywelyn, Police and Crime Commissioner (DLI) Dr Richard Lewis, Chief Constable (RL) Ms Carys Morgans, Chief Executive Officer (CM) Mr Edwin Harries, Director of Finance (EH) Ms Nicola Davies, T-Chief Finance Officer (ND) Ms Fiona Roe, TIAA (FR) Mr Jonathon Maddock, TIAA (JM) Ms Angela Antunovich, TIAA (AA) Ms Gaynor Maddox, Head of Programmes and Change (GM) Ms Michelle Reynolds, T-Head of Finance (MR) Ms Debby Jones, Information Manager (DJ) Mr Steve Cadenne, Head of HR Service Delivery (SC) Mr Steve Bergiers, Senior Manager, Safety and Sustainability (SB) Mr Neil Evans, Business Manager OPCC (NE)
<u>Apologies</u>	Ms Beverley Peatling, Chief Finance Officer Ms Linda Williams, Director of People and Organisations Development Mr Gareth Parry, Head of Fleet Services Mr Jason Blewitt, Audit Wales Ms Aneesa Ali, Audit Wales
<u>Declarations of Interest:</u>	None

ACTION SUMMARY FROM MEETING ON 31 st July 2024			
Action N ^o	Action Summary	To be progressed by	Progress
A14	That the Committee undertake a self-assessment of the Internal Audit process undertaken by TIAA in 12-18 months' time.	CFO	In Progress – a self-assessment of the internal audit process will be undertaken and reported back to the Committee during 2025/2026
A24	That consideration is given to include a review of the Whistleblowing policy and procedures in the Internal Audit Annual Plan 2025/26	Audit Governance Group	In Progress – This will be considered by the Audit Governance Group
ACTION SUMMARY FROM MEETING ON 2 nd October 2024			
Action N ^o	Action Summary	To be progressed by	Progress
A35	That the Committee receives an update report in 6 months on progress being made against actions contained within the CIPFA Management Checklist.	DoF	In Progress: a report will be included on the agenda for the meeting to be held in March 2025.
ACTION SUMMARY FROM MEETING ON 5 th December 2024			
Action N ^o	Action Summary	To be progressed by	Progress
A 45	That a review of the use of spreadsheets as a means of recording information within Health and Safety is undertaken and contact is made with North Wales Police to identify possible best practice.	SB	In Progress: Links will be made with North Wales Police to identify possible best practice and an update provided to the Committee.

A 46	That the wording in relation to Prudential Indicator 7 within the Treasury Management report is made clearer in the end of year report.	MR	In Progress: this will be included within the end of year Treasury Management Report
A48	That Money Laundering policy is mentioned within the Fraud and Anti-Corruption Policy.	HD	In Progress: The Fraud Policy is currently under review and Money laundering will be included within the revised policy.

3. To confirm the minutes of the meetings held on the 5th December 2024

The minutes of the meetings held on 5th December 2024 were accepted as a true record by the Committee.

4. Review of Outstanding Actions

The Committee discussed the following outstanding actions from previous meetings : -

A24 – it was noted that the Whistleblowing policy had recently been revised with minimal changes and this would be circulated to Members outside of the meeting.

A 31 – it was noted that the OPCC’s Head of Strategy and Policy meets regularly with the Force Crime and Incident Registrar to keep abreast of development in relation crime recording. Their next meeting is scheduled for 4th February, where they will discuss oversight of the recommendations and seek assurance on progress. It was agreed to mark this action as completed and the OPCC to report back to the Committee should there be any issues.

A 38 – “That a meeting is set up between the Joint Audit Committee Members, TIAA and Audit Wales - this can be marked as complete as the meeting is scheduled for 10th February 2025.

It was noted that in the Committee meeting held in October 2024 there was possibly an action raised in relation to Members having sight of the risk management framework.

Action A49 – That the revised Whistleblowing policy is circulated to Members.

Action A50 – NE to rewatch the recording of the October meeting and identify if there are any outstanding actions in relation to the risk management framework.

5. Joint Audit Committee Work Plan

NE advised the Committee that the amendments suggested at the last meeting had been completed and asked the Committee to note there was a duplication error in relation to the assurance review of the Police and Crime Plan which had been included twice.

It was noted that there was a need to include the Joint Audit Committee Terms of Reference within the working document.

GM advised that it may be necessary to alter some reporting dates to accommodate some key pieces of work included on the Committee's workplan.

Action A51 – That the Joint Audit Committee Terms of Reference be included within the Work Plan working document.

Action A52 – That NE and GM meet to ensure meetings dates are aligned to allow the committee to discharge its responsibilities.

6. To receive an update from the Audit Governance Group Meeting held on the 14th January 2025.

MR provided an updated from the Audit Governance Group held on 14th January 2025. MR advised that there is an additional document for the Committee to consider in relation to the collaborative reviews that are planned or already undertaken. This document allowed Members to understand any delays in the preparation of the reports of the reviews.

JJ asked why there remained a delay in relation to recommendations 272560 which was from a 2022/2023 collaborative review of HR and the use of recruiting system OLEEO. MR confirmed that this was in relation to a delay by North Wales Police and this would be picked up again during an All Wales meeting.

Members noted that there remains an open recommendation in relation to Business Continuity and that the deadline has been extended to the end of March 2025. GM advised that this this was due to a delay in testing however, scenarios

have been written up and are in more depth than previously. All testing is scheduled, and this will meet the new deadline.

KC noted that it seemed that there had been a significant amount of time since there had been a review that was deemed to be of limited assurance and reviews always scored reasonable or substantial. It was also suggested that there may be a familiarity in relationships between auditors and clients. JM advised that there have been recently limited assurance allocated to a review but accepted the point in relation to familiarity and further advised that TIAA do rotate staff where possible. JM further noted that as part of the planning process for future reviews they will consider the allocation of auditors.

7. To consider the actions of the Corporate Governance Group meeting held on the 21st January 2025 (Director of Finance)

Members considered an update of the Corporate Governance Group meeting from the DOF. The Committee was advised that the HMICFRS Inspection would take place in May 2026. Members were also advised that the Force's Policy Officer had requested at the meeting some support from the Professional Standards Department to update policies within that area, which was taken forward by the OPCC Chief Executive at the PSD Assurance Board.

The DOF further advised that the Corporate Governance Group had also reflected on the timeliness of audits, especially the time between the completion of an audit and the draft report being available.

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

a. To consider the Summary Internal Controls Assurance (SICA) Report 2023/24

The Committee considered the Summary Internal Controls Assurance (SICA) Report and were advised that there would be an annual report presented in March but the plans were on track.

Members identified an error in dates within the report in relation to the Cyber Security Review and it should be amended to January 2025.

Action A53 – JM to revise the SICA report to ensure the correct dates are included.

b. To consider the Collaborative Review of Uniform Stores

The Committee considered the Collaborative Review of Uniform stores and were advised that it had received reasonable assurance. The review received two priority 2 recommendations: one in relation to the need to create a police document for the operation of uniform stores and the second in relation to the need for an additional tailoring service to be sourced. The review also received two priority 3 recommendations: one in relation to the need for minimum stock level alerts to be implemented on the Agresso Business World system and the second that a formal record of all requests for uniform items and approvals be maintained.

The CC advised that in relation to the tailoring service there was not a formal process in place due to the minimal requirement for the service however, it was noted and agreed that resilience was required in this area should there be an increased demand.

Members noted the timescales for implementing the recommendations and felt that some were unrealistic and asked whether TIAA have an opportunity to challenge dates. JM advised that once the recommendations are agreed the reports are signed off but accepted that TIAA should consider the timescales and challenge where they thought it inappropriate.

Members asked how often policies are reviewed given that the uniform policy had not been reviewed since 2019. GM advised that as a rule of thumb policies are reviewed on a 3 year cycle however, in some areas policies are reviewed on an annual basis where there are regular changes to legislation.

The Chair noted that the last review of the Dyfed-Powys Uniform Policy was in 2019 and asked should this issue have been picked up as part of the review. JM agreed that as part of the review it should have been highlighted that the policy was out of date and required a review. It was agreed that TIAA should consider this as part of future reviews to ensure that policies are updated and reviewed in a timely fashion.

Action A54 – That TIAA consider the relevant policies as part of their reviews and include within their recommendations when a policy is out of date and requires a review.

c. To consider the Assurance Review of Vetting

The Committee considered the Assurance Review of Vetting and were advised that the review had received substantial assurance.

Members noted that there is a risk on the Force Corporate Risk Register in relation to Vetting and noted that this was referenced in the main report, but

commented that it possibly was not considered in sufficient depth given the nature of the risk. The Committee accepted that additional resources had been added to deal with the previous issues.

Given the outcome of the review Members suggested that the scope of the review had been too narrow and should have included a focus for the review to look at the efficiency of the vetting process.

d. To consider the Assurance Review of HR Management – Wellbeing Strategy

The Committee considered the Assurance Review of HR Management – Wellbeing Strategy and were advised that the review had received substantial assurance. The review had received one priority 2 recommendation in relation to the need for specific policies to be reviewed and a further priority 3 recommendation in relation to a review of the actions in place to implement the Blue Light Wellbeing Framework Standards.

Members noted the priority 2 recommendation and noted that the policies for review may not directly impact on wellbeing and requested that a more in-depth written report be presented to the next People, Culture and Ethics Board meeting.

SC advised that approximately 80% of actions were complete in relation to the Blue Light Wellbeing Framework Standards but work on all pillars had commenced.

Action A55 – That a more in-depth report on policy review is presented to the next People, Culture and Ethics Board meeting.

e. To consider the Assurance Review of HR Management – Leadership Skills

The Committee considered the Assurance Review of HR Management – Leadership Skills that had received substantial assurance with no recommendations.

Members noted the positive outcome of the review.

f. To consider the Assurance Review of ICT and Cyber Security

The Committee considered the Assurance Review of ICT and Cyber Security and TIAA advised the review had received reasonable assurance and seven priority 3 recommendations, mainly on training:

- Training needs analysis to be performed;
- Senior sponsored cyber security training and awareness policy to be implemented;
- Staff in high risk positions to be provided with enhanced cyber training;
- Review cyber training methods;
- Training to be formalised and refreshed annually;
- Implement cyber security awareness campaign;
- Implement an Access Management Policy.

Members asked whether there should be a technology risk included on the corporate risk register. GM advised that if there is a risk then it is recorded and managed on the departmental risk register.

Members noted the comprehensive scope of the review and asked if the review looked at the policy aspects or the testing and monitoring of the testing logs. AA advised that the review looked at the policy but also supporting evidence that included screenshots from testing exercises. It also gained assurance from answers to the questions posed as part of the review.

Members further noted that as this audit had a comprehensive scope it may have been more beneficial if it had focussed on three specific areas.

Concern was raised by Members in relation to the management comments against the recommendations in that they were all the same but agreed that the implementation will be monitored via the Information Assurance Board. Further concern was raised in relation to the number of recommendations in relation to training and what appeared to be a lack of training and it was agreed that this should also be monitored via the information Assurance Board.

Members further requested that as part of future reviews and final reports that should include bullet points highlighting how the review progressed from scope, management comments to other findings so the reports flow.

Members raised a concern in relation to the insurance cover in relation to Cyber Security and requested if the figure of £100,000 was correct.

Action A56 – That the monitoring of the implementation of the recommendations contained within the ICT and Cyber Security review plus updates on training is monitored by the Information Assurance Board.

Action A57 – That TIAA consider how to improve the format of the reports to ensure a more efficient flow and report back to Members outside of a formal meeting.

Action A58 – The clarification is sought on the insurance levels attributed to cyber security.

g. To consider the Assurance review of the Police and Crime Plan

The Committee considered the Assurance Review of the Police and Crime Plan that had received substantial assurance with no recommendations.

Members noted the positive outcome of the review

9. Revised Collaborative Review of Data Protection

Members considered the report of the Collaborative Review of Data Protection. Members noted that they had requested that this report be brought back to the Committee as they were not comfortable with the reasonable assurance provided within the original report.

Members questioned why if the recommendations had changed the assurance level remained the same. Was this because the determination was down to statistics i.e. the number of recommendation made deemed it to be reasonable assurance?

It was agreed that further work was required on this and that a meeting be held by the end of February with the relevant parties including the Members of the Committee to understand the rationale of the report.

Action A59 – That a meeting is set up to discuss the review of Data Protection and gain clarity on the outcome of reasonable assurance.

10. To consider a report on the Audit Governance Standards

Members received a presentation in relation to the revised Audit Governance Standards.

Following the presentation Members requested that the terms of reference for the Committee include information in relation to the Audit Governance Standards.

Action A60 – That the Joint Audit Committee terms of reference include information in relation to the Audit Governance Standards.

Action A61 – That the revised presentation on Audit Governance Standards is circulated to Members for information.

11. To consider an update report on the Human Resources Internal Audit Recommendations

SC presented an update report in relation to recommendations made to Human Resources as part of internal audit reviews.

Members were advised that a significant amount of work had been undertaken and there were currently three outstanding recommendations that would be completed by the end of March 2025.

Members asked for information in relation to the reviews of policies that had caused concern during the consideration of the original reports. SC advised that 15 policies had been completed and 3 were in progress. Members requested that **an** updated position be provided outside of the meeting.

Action A62 – That a document is circulated outside of the meeting highlighting the work undertaken updating relevant policies that also identifies those in progress and outstanding.

12. To consider an update report in relation to the Telematics Review

The committee considered an update report in relation to the Telematics Reviews. Members welcomed the work that had been undertaken in relation to the recommendations made in the original review.

A question was asked in relation to some **of** the figures in some areas of the force and they felt it was lower than they expected to see given the geography of the area. RL accepted that this was a valid point, and it should be noted that it is sometimes a challenge to get vehicle data for these areas however, in comparison to similar forces this is generally the norm.

It was agreed that further monitoring of the analysis of vehicle usage would be undertaken at the Strategic Fleet Board which would include the relevant Joint Audit Committee Member as an observer.

13. To consider an update report in the relation to the Health and Safety Collaborative review

The Committee considered an update report following the recent Health and Safety Collaborative Review. Members were advised from the outset that one of the actions raised by the Committee in relation to speaking with North Wales on the use of spreadsheets was still in progress and an update would be provided when the information is available Action A45 from the December meeting refers.

Members raised concern about the low compliance in relation to PAT testing and SB confirmed that this was a priority and is being addressed throughout the Force area to ensure an improvement in compliance.

Members asked for clarity on the recording of assaults and were advised that this is recorded under Operation Hampshire which records all incidents, including near misses.

SB provided the Committee with information on the process of the original review and stated that he felt there was insufficient time to agree a scope before the review commenced. During the review it was also noted that different auditors had completed the reviews in different forces, and this resulted in an inconsistency of findings as different questions were asked in different areas. Members asked TIAA for comment and JM apologised for the way the review had been undertaken and that lessons would be learned for all future reviews.

14. To consider and agree the 2025/2026 Internal Audit Plan

Members considered and agreed the Draft Internal Audit Plan for 2025/26

15. Update report on Information Management

Members considered the update report on Information Management and highlighted their appreciation of the work that had been undertaken since the judgement from the Information Commissioner's Office. Members congratulated DJ and the team involved with improving performance and requested that updates should now be at 6 monthly intervals.

Action A63 – That update reports in relation to Information Management be considered by the Committee on a six monthly basis.

16. Force Risk Register

Members considered the Force's risk register and were advised that the risk relating to the Police Funding Formula is to be reviewed in March because the current entry is not reflective of what the risk actually is. It may disappear from the risk register in its current form but any new entry will retain the history of the original risk.

17. OPCC Risk Register

Members considered the OPCC's risk register and were advised that following official confirmation of the Ministry of Justice funding for 2025/2026 this risk had been removed from the register.

The Committee were also advised that whilst the risk in relation to the Sexual Assault Referral Centre had been on the register for a significant amount of time it will remain so for the foreseeable future as it is still a risk.

18. Update on Fraud Activity

Members were advised that there were currently two cases ongoing. One in relation to undertaking a business interest whilst reporting absent from the work place. The second was in relation to an investigation in relation to allegations of fraudulent claims made as a result of a collision.

19. Members Updates

There were no Members updates.

20. Any Other business

NE provided the Committee with an update in relation to ICT access for meetings. It was noted that the testing had been completed and guidance on usage had been finalised. It is hoped that this will be completed by the next meeting of the committee.

Date of next meeting:

26th March 2025 – Joint Audit Committee

ACTION SUMMARY FROM MEETING ON (29th January 2025)

Action N°	Action Summary	To be progressed by	Progress
A 49	That the revised Whistleblowing policy is circulated to Members.	NE	Complete – the revised policy and procedure documents were circulated on 20 th February 2025.
A 50	NE to rewatch the recording of the October meeting and identify if there are any outstanding actions in relation to the risk management framework.	NE	Complete – NE revisited the recording of the October meeting and the only action raised was in relation to the Risk Management Framework and the requirement to circulate this to members. The information was shared with Members on 29 th November 2024.
A 51	That the Joint Audit Committee Terms of Reference be included within the Work Plan working document	NE	Complete – The work plan now includes the consideration of the Joint Audit Committee’s terms of reference.
A 52	That NE and GM meet to ensure meetings dates are aligned to allow the Committee to discharge its responsibilities.	NE & GM	Complete – a meeting has been held and all meeting dates are confirmed as aligned to allow the Committee to discharge its responsibilities.

A 53	JM to revise the SICA report to ensure the correct dates are included.	JM	Complete – the dates have been revised and included on the SICA report on the agenda of the meeting of 26 th March 2025.
A 54	That TIAA consider the relevant policies as part of their reviews and include within their recommendations when a policy is out of date and requires a review.	JM/FR	Complete – TIAA have confirmed that where a policy is identified as out of date during a review, a specific recommendation will be included within the report to ensure the policy is updated in a timely fashion.
A 55	That a more in-depth report on policy review is presented to the next People, Culture and Ethics Board meeting.	NE	In Progress - this will be included on the agenda for the next People Culture and Ethics Board.
A 56	That the monitoring of the implementation of the recommendations contained within the ICT and Cyber Security review plus updates on training is monitored by the Information Assurance Board.	NE	Complete – the recommendations contained within the ICT and Cyber Security Review will be routinely monitored by the Information Assurance Board.
A 57	That TIAA consider how to improve the format of the reports to ensure a more efficient flow and report back to Members outside of a formal meeting.	FR & JM	Complete – TIAA will ensure that reports are formatted sufficiently to ensure they are easily

			understandable for Members.
A 58	That clarification is sought on the insurance levels attributed to cyber security.	NE	Complete – NE has contacted the Head of Legal Services who confirmed the current insurance cover is £100,000 however, this is subject of a review to ensure cover is sufficient.
A 59	That a meeting is set up to discuss the review of Data Protection and gain clarity on the outcome of reasonable assurance.	FR & JM	Complete – Meeting held on 19 th February and revised report included on the agenda for the 26 th March 2025.
A 60	That the Joint Audit Committee terms of reference include information in relation to the Audit Governance Standards.	NE	In progress – this will be included in the revised Terms of Reference that the Committee will consider at its meeting to be held in July 2025.
A 61	That the revised presentation on Audit Governance Standards is circulated to Members for information.	NE	Complete – The presentation was circulated to Members on 29 th January 2025.
A 62	That a document is circulated outside of the meeting highlighting the work undertaken updating relevant policies that also identifies those in progress and outstanding.	NE	Complete – The information was circulated to Members on 19 th March 2025.
A 63	That update reports in relation to Information Management be considered by the Committee on a six monthly basis.	NE	Complete – Update reports are included on the



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			agenda for the meetings to be held in July 2025 and January 2026.
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