

Joint Audit Committee Meeting – Part A

Friday 28th September 2018

10:00, GF01, Kelvedon Park

PRESENT:-

Members: Chair: Jonathan Swan (JS); Alan Hubbard (AH); Julie Parker (JP); Simon Faraway (SF)

Office of the Police, Fire and Crime Commissioner (OPFCC): Police, Fire and Crime Commissioner Roger Hirst (RH); Finance Officer Abbey Gough (Minute Taker); Mark Gilmartin, (MG); Will Newman (WN); Deputy Chief Constable BJ Harrington (BH); Amy Bridges (AB); Pippa Brent-Isherwood (P-BI); Anna Hook (AHo)

Essex Police Force: Denise Breckon (DB); Debbie Martin (DM);

RSM: Anna O’Keeffe (AO), Dan Harris (DH)

Grant Thornton: Paul Grady (PG); Hiruni Weerasekera (HW)

ECFRS: Dave Bill (Observer)

1. **Apologies for absence:** Charles Garbett (CG); Vicki Harrington (VH) ; Deputy Police Fire and Crime Commissioner Jane Gardner (JG); Chief Constable Stephen Kavanagh (SK);
2. **Declaration of Interest**
None
3. **Minutes of the meeting held on 27th July 2018**
Minutes of the meeting were approved.
4. **Action Log / Matters Arising**

Updates had been provided for the following actions and were agreed closed; 11/18, 12/18, 16/18, 17/18, 18/18, 19/18, 20/18, 21/18.

Action 15/18 on benefits realisation remained outstanding, it was noted that a star chamber would be taking place to discuss if this should be escalated to the risk register. The JAC members asked for an update to be provided at the December meeting. MG provided a brief update on the Mobile First programme and the level of savings being achieved.

Action 16/18, it was confirmed that the force solicitor is the Data Protection Officer. The members expressed their gratitude and noted the hard work that SK had done during his time at Essex Police.

5. Risk Register

a. OPFCC Risk Register

See Part B Minutes

b. Essex Police Risk Management Report

See Part B Minutes

6. Internal Audit Progress Report

DH noted that the outstanding report from 2017/18 on Cyber Security was due to be finalised shortly and further conversations had taken place with Jules Donald. DH noted that this was a fast moving area.

To date all five reports issued in 2018/19 had received a positive opinion. A discussion took place on the timescales for the budget build audit, it was noted that the audit would take place in November but the report would be presented in March.

RSM had a recent meeting with Essex Police and OPFCC to discuss the internal audit plan for the remainder of the year, and agree that the agreed plan is still relevant.

AH noted the improving KPI picture.

AO provided an update to the members on the final audit reports. On the Pension Governance audit one of the medium recommendations was for the new members to provide a signed declaration of interest form, this had taken a number of months to achieve.

The Proceeds of Crime Act audit had been a joint audit with Essex and Kent Police, previously this had received a negative opinion. It was noted that the training issue was being addressed and that ACC Downing was reviewing this. The JAC members expressed their thanks for the good work done to improve this area.

Follow up part 1 noted that all 8 recommendations had been implemented, which provides the JAC with assurance that the tracker is accurate.

Capital accounting audit received substantial assurance.

Ill health retirement audit was both assurance and advisory audit. The assurance audit received substantial assurance and no actions; whilst the advisory had 2 actions.

7. Essex Police Internal Audit Tracker

MG noted that the report showed that good progress had been made and there were a number of audit recommendations which were awaiting formal closure.

The JAC members said they were pleased with the progress made.

8. External Audit Progress Report

This was the introductory meeting for Grant Thornton. Paul and Hiruni introduced themselves to the committee and provided an update of meeting which had taken place to date and scheduled for the future.

The JAC welcomed Grant Thornton and observed that a fresh set of eyes would be welcome.

9. IAS19

A general discussion took place on the IAS19 and the potential implication to police funding following the reduction of the discount rate 3% to 2.4%. RH asked the committee for any suggestions or potential solution on how this can be remedied.

It was suggested that the OPFCC could seek specialist legal advice through APCC.

10. Single Tender Action

There were no STAs for the fourth consecutive quarter. The committee commended those involved for their work on this.

11. Internal Audit Emergency Services Sector Update

DH noted that the comments made by the committee previously have been taken on board and the questions in the document updated accordingly.

JS noted that this was a good piece of work.

12. Any Other Business

13. Date of Next Meeting

12th December 2018