

Joint Audit Committee Meeting – Part A

Wednesday 12th December 2018

10:00, GF01, Kelvedon Park

PRESENT:-

Members: Chair: 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); Pippa Brent-Isherwood (P-BI); Finance Officer Abbey Gough (Minute Taker);

Essex Police Force: Chief Constable BJ Harrington (BH); Debbie Martin (DM); Vicki Harrington (VH)

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

Grant Thornton: Paul Grady (PG); Parris Williams (PW)

1. **Apologies for absence:** Charles Garbett (CG); Deputy Police Fire and Crime Commissioner Jane Gardner (JG); Jonathan Swan (JS); Mark Gilmartin (MG)
2. **Declaration of Interest**
None
3. **Minutes of the meeting held on 28th September 2018**
Minutes of the meeting were approved.
4. **Action Log / Matters Arising**

Updates had been provided for the following actions and were agreed closed; 15/18, 23/18 and 24/18.

Action 22/18 – it was noted that work was ongoing regarding risk appetite and that this would be brought back to the committee in 2019. It was agreed that this action would remain open.

Action 25/18 – a risk has been drafted and this will be presented to the next risk star chamber meeting. Action to remain open until the next committee.

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 reported that there were six final reports issued of which three were given reasonable assurance and three were given substantial assurance. In previous years the Leavers and Mover and POCA were awarded a negative opinion. So far there are no reports which will impact on the final opinion at year end.

The members noted that good improvement in KPIs.

AO reported on the internal audit reports. Leavers and Movers was awarded reasonable assurance with three medium and 3 low recommendations for Essex. AO noted that the areas raised for Essex were primarily linked to failure in administration processes rather than there actually being a security failure.

The members asked whether it was possible to split the report for Kent Police and Essex Police. AO said that this was a joint report and the rating was the same, on occasion when there are different opinions then two opinions are issued, this can be seen in the recent POCA report.

The Communications audit received reasonable assurance opinion and had 2 medium and 4 low recommendations. There was a discussion regarding the approval of the strategy and who this should have been completed by. JP asked whether social media was considered as part of the audit. BH noted that Essex Police do have a social media policy and that should have been included within the scope.

Discussions continued on the communications audit and it was suggested that future audits could be completed separately for the OPFCC and EP. BH asked if this could be included on the internal audit plan for 2019/2020 and that the scope could be brought to the committee ahead of agreement with RSM.

Action 29/18 – Consideration to be given to the Communications audit in 2019/20.

AO reported that Absence Management report was awarded substantial assurance with one medium recommendation given.

AO explained the Fleet Telematics audit was a joint Essex and Kent audit which resulted in two medium recommendations regarding the approval of purchase orders for vehicles. It was confirmed in the meeting that this process has now been assessed to ensure that suitable approval is obtained.

Both the General Ledger and Debt Collection and Recovery both received substantial assurance.

7. Essex Police Internal Audit Tracker

DM presented the tracker to the committee and noted that there were 14 recommendations outside their due date. DM said that the older recommendations

were linked to IT projects and that these may be superseded by new recommendations coming out of recently completed audits.

A discussion took place regarding the outstanding actions and the need to ensure that the recommendation due date was not pushed back repeatedly. It was noted that this would only happen in consultation with Essex Police and RSM, however often they were superseded by other audits.

Some recommendations were awaiting sign off however the evidence needed to be reviewed prior to this happening.

8. External Audit Progress Report

PG reported on the progress made to date. Meetings had taken place with key stakeholders and further meetings were planned for January 2019, where Grant Thornton will look to finalise the audit strategy.

Dates for early testing have been outlined and there are plans for an annual accounts workshop to take place in 2019. The plan will be presented to the committee in March 2019 and then the audit of the accounts will take place in the summer months.

PG said that there had been good co-operation with stakeholders and that he found the senior level of attendance at the committee encouraging.

9. Single Tender Action

The member noted that there were no STAs reported in the quarter.

10. Internal Audit Police Risk Register Report

The report was discussed by the committee.

The members said that this was a useful document and were pleased to receive this. The members asked VH if it would be possible to review this document against Essex Police to see how Essex compares against the benchmark included within the report.

Action 30/18 – VH agreed to review Essex Police risk against the benchmark shown in the report

11. Any Other Business

It was requested that the work plan be brought to future a meeting.

Action 31/18 – To include the JAC work plan on future agenda to inform discussion

12. Date of Next Meeting

22nd March 2019