

DRAFT MINUTES – PART A
DRAFT MINUTES
JOINT AUDIT COMMITTEE

25 June 2021, 10.00am to 12.30pm, via Microsoft Teams

Present:

Jonathan Swan (JS)	Chair
Julie Parker (JP)	Independent Committee Member
Simon Faraway (SF)	Independent Committee Member
Kashyap Pandya (KP)	Independent Committee Member
Roger Hirst (RH)	Police, Fire and Crime Commissioner
Jane Gardner (JG)	Deputy Police, Fire and Crime Commissioner
Pippa Brent-Isherwood (PBI)	Chief Executive & Monitoring Officer, PFCC's office
Janet Perry (JPe)	Strategic Head of Performance & Resources, PFCC's office
Julia Berry (JB)	Head of Finance and S151 Officer, PFCC's office
Ben-Julian Harrington (BJH)	Chief Constable, Essex Police
Tom Simons (TS)	CH/SUPT Strategic Change, Essex Police
Mark Gilmartin (MG)	Director of Shared Services (Essex and Kent Police)
Debbie Martin (DM)	Chief Finance Officer, Essex Police
Annette Chan (AC)	Chief Accountant, Essex Police
Patrick Duffy (PD)	Head of Estate Services, Essex Police
Anna O'Keeffe (AOK)	Internal Auditor, RSM
Paul Grady (PG)	External Auditor, Grant Thornton
Parris Williams (PW)	External Auditor, Grant Thornton
Carla Bailey (CB)	Minutes, PFCC's office

Apologies:

Dr Vicki Harrington (VH)	Director of Strategic Change, Essex Police
Dan Harris (DH)	Internal Auditor, RSM

1 Introduction and Apologies

- 1.1 JS welcomed everyone to the meeting and introductions took place.
- 1.2 Apologies were accepted from DH and VH. JS confirmed that unfortunately Christopher Taylor, who was due to join as an Independent Committee Member, has had to resign from the role for personal reasons.

- 1.3 It was agreed that the possibility of approaching a previous applicant would be discussed with HR.

Action: 03/21

PBI to contact HR with regard to the recruitment of a new Independent Committee Member.

2 Declarations of Interest

- 2.1 There were no declarations of interest to note.

3 Minutes of the last meeting and matters arising

3.1 20210326 – Part A Minutes

- 3.1.1 The Part A Minutes were approved.

3.2 20210326 – Part B Minutes

- 3.2.1 The Part B Minutes were approved.

4 Action Log

01/21 Action Log.
The date of the September meeting was agreed as 24 September 2021.
Close.

02/21 EP Risk Register
The item "Forensics" was added to the Work Plan for the December 2021 meeting. Close.

5 Audit Recommendations Tracker

- 5.1 DM outlined the report to members and highlighted that there were 23 recommendations not yet signed off and of which 10 had reached their deadline.

- 5.2 In response to a question raised, MG confirmed that if a former member of staff failed to return their equipment then it would be dealt with via the line manager.

- 5.3 DM confirmed that the 10 recommendations that had reached their deadline were due to be signed off before the next Joint Audit Committee.

- 5.4 JS commented that this was good progress.

6 Draft Unaudited 2020/21 Statement of Accounts Including Annual Governance Statement

- 6.1 DM confirmed that due to delays from the impact of Covid-19 the sign-off for the draft accounts was now 30 June 2021 and final accounts 30 September 2021. This

therefore meant that there was no requirement for the Joint Audit Committee to meet for the purposes of the accounts on 23 July 2021.

- 6.2 DM highlighted that the transfer to the general reserve was £3.8million and that included £1.528million for Operation Melrose. After transfers to earmarked reserves the final underspend was £2.360million.
- 6.3 PBI remarked that at the previous meeting there was a discussion that a public-facing Annual Governance Statement would be produced, in a shorter format, to be published in the Autumn.
- 6.4 SF highlighted that there were some typographical errors at the beginning of the document.
- 6.5 In response to a question raised, DM confirmed that there was a bad debt provision. It was further clarified by DM and AC that the amount not included in the accounts was third parties monies.
- 6.6 JP raised the question whether there were leases for donated assets and AC confirmed that there were leases for all assets, donated or otherwise.
- 6.7 JS confirmed that the Joint Audit Committee recommended the accounts to the Police, Fire and Crime Commissioner.

7 RSM Progress Report and Sector Update

- 7.1 AOK outlined the paper and highlighted that four reports from the 2020-21 Plan had now been finalised. Two drafts had been issued, one of which was finalised, and they would be presented at the next meeting in September. AOK further added that the IR35 report was nearing completion, as well as counter-fraud.
- 7.2 In response to a question raised, AOK confirmed that there had been no specific work around Furloughed staff. In response to a further question around audits taking place at year-end, AOK commented that this wasn't something that usually took place however it could be considered.
- 7.3 BJH confirmed that, in response to a point around Domestic Abuse and the use of Domestic Violence Protection Notices/Orders, Essex Police have carried out a lot of training and work to ensure that these are used effectively and nationally the Force was recognised as performing well.
- 7.4 A question was raised around leavers being removed in terms of IT access and it was confirmed by AOK that only 1 out of 20 encountered this issue, which often can be related to staff dismissed immediately and the short delay in the message reaching the appropriate department responsible for removing access.

8 RSM Annual Internal Audit Report

- 8.1 AOK confirmed that out of four options available the audit opinions for both the PFCC and Essex Police was the second highest opinion available which was positive.
- 8.2 JS thanked AOK for RSM's work on this.

9 RSM Internal Audit Plan 2021-22

- 9.1 AOK outlined the Plan provided. The Plan was created April/May 2021. AOK added that any matters pertaining to Cyber Security would be routinely picked up from discussions with Jules Donald each year, even though the next work was scheduled for 2022/23.

10 Grant Thornton External Audit Progress Report and Sector Update

- 10.1 PG confirmed that the planning work was complete and all meetings had taken place. The work would commence in July and carry on through to August. PG added that the Value for Money report would look different this time and will come later in the year, but still within the timetable.
- 10.2 PG reassured members that there was resilience within the Grant Thornton team to deal with the large number of audits taking place. PG further added that the work would be done by staff already experienced in the PFCC and Essex Police audits.

DM left the meeting at 10:55.

11 Update on Fraud and Debtors Write-Offs

- 11.1 There were none.

12 Single Tender Actions

- 12.1 MG outlined the two Single Tender Actions (STA).
- 12.2 JS commented that he felt that these both could have been planned for. MG responded that they were planned for however not competitively tendered. RH added that it was disappointing to see a STA from the PFCC's office and internal discussions had taken place.

13 Risk Register

- 13.1 PFCC Risk Register

Dealt with under Part B

- 13.2 Essex Police Risk Register

Dealt with under Part B

14 Legal, regulatory and policy matters (as required) including external inspections

- 14.1 There were none.

15 Estates Briefing

- 15.1 PD provided members with a presentation on Estates. PD covered details from the Estates Strategy, which included:
- COVID Impact on Delivery
 - COVID Recovery and Co-ordination Group
 - Estate Strategy Overview
 - Agile Working Review and Implementation
- 15.2 In response to points raised, PD confirmed that there was an ongoing programme which looked at the fleet workshop and opportunities to work with the fire and rescue and ambulance services in terms of efficiency and electrification.
- 15.3 JS commented that it would be beneficial to visit some of the Essex Police Estates. PD confirmed that this could be arranged.

Action: 04/21

PD to liaise with the Independent Members to arrange a date for visiting some of the estates owned by Essex Police.

16 Any Other Business

Dealt with under Part B

17 Joint Audit Committee Work Plan

- 17.1 JS confirmed that the meeting scheduled for 23 July 2021 was not required for the purposes of signing off the accounts however the Independent Members would use that date to meet to discuss the Work Plan and review the Audit Effectiveness Survey results. JS requested that a minute-taker from the PFCC's office be in attendance to document what was decided.
- 17.2 JS requested that the meeting on 24 September 2021 be amended to commence at 09:00 hours.

Action: 06/21

CB to amend the meeting invitation to a start time of 09:00 hours.

There being no further items of business the meeting closed at 12.25pm.