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|  | **Attendees:** |
|  | |  |  |  | | --- | --- | --- | | **MEMBERS** |  |  | | Paula O’Connor | PO | Chair | | Aimee Smith | AS | Vice Chair | | Paul Wood | PW | Committee Member | | Jon Wall | JW | Committee Member | |
|  | |  |  |  | | --- | --- | --- | | **OFFICERS** |  |  | | Anwen Worthy | AW | Audit Lead SWP, Audit Wales | | David Holloway-Young | DHY | Chief Finance Officer, Police & Crime Commissioner’s Office | | David Williams | DW | Audit Wales, Audit Manager | | Donna Llewelyn | DL | Chief Inspector Assurance & Inspection, South Wales Police | | Ffiona Roe | FR | Director TIAA – Local Government & Emergency Services | | Ian Williams | IW | Assistant Director of Corporate Finance, South Wales Police | | Jonathon Maddock | JM | TIAA – In place of SG | | Lee Jones | LJ | Chief Executive, Police & Crime Commissioner’s Office | | Lucy Durnell | LD | Corporate Development Project Manager, South Wales Police | | Mark Travis | MT | ACC - Head of Operational Support Portfolio, South Wales Police | | Nia Brennan | NB | Assistant Director Joint Legal Services, South Wales Police | | Sophie Rees | SR | Finance and Grants Support Officer, Police & Crime Commissioner’s Office | |  |  |  | |
| **1** | **Welcome** |
| **Chair** | The Chair opened the meeting and welcomed all. |
| **2** | **Apologies** |
| **Chair** | |  |  |  |  |  | | --- | --- | --- | --- | --- | | Martin Veale | | MV | Committee Member | | | Mike Lewis | | ML | Committee Member | | | Arron Norman | | AN | Finance and Commissioning Manager, Police & Crime Commissioner’s Office | | | Sian Filmer | | SF | Executive Officer | | | Steen Gourlay | | SG | TIAA | | | Tina Williams | | TW | Executive Officer to CFO (CC) | | | Umar Hussain MBE | UH | | | Chief Finance Officer, South Wales Police | |  |  | | |  | |
| **3** | **Declaration of Conflict of Interest in the Business to be transacted** |
| **Chair** | PW standing conflict police pensioner. |
| **4** | **To receive the Minutes and Actions of the previous meeting held 13th November 2025.** |
| **Chair** | The minutes of the previous formal meeting of 13th November 2025 were approved as a true and accurate record.  The Chair opened discussion regarding the action log. The progress being made against all current actions were accepted by the Committee and can be moved to the completed actions.   * 263 – IW will take on this action to the Silver Group in March 2025 and then update JAC thereafter. * 275 – ICT presentation to be brought to March informal, link with the Risk Register regarding Data Protection. SR to check the items missed from the technical issues within the Cyber Security training which took place in September 2024. |
| **ACTION** | **SR to amend and send minutes for translation, after which they will be published on the OPCC website.**  **SR to amend the action log to include the above updates.** |
| **5** | **Financial Planning and Reporting** |
| **5a** | **Post project learning on Reporting and Accounts** |
| **IW/DW** | IW provided the committee with an overview of the Post Project Learning of the 2023/24 Financial Statements which included the below information:   * This is a collaborative document between SWP team and Audit Wales * 2023/24 Timescales – Draft accounts submitted on 28th June 2024, Final Accounts reported to the JAC on 13th November 2024 and an unqualified audit report was issued on the 18th November 2024 for both sets of accounts. All statutory deadlines were met. * Matters arising as per ISA260 report – the main findings of the audit were corrected mis-statements * What worked well? – Both AW and SWP agreed the communication was consistent and efficient. Working papers were good quality. Good representation at the JAC. And more. * What could be improved? AW suggested a shorter audit window and regular on-site time for resolution of queries. Both AW and SWP agreed the delays and difficulties with valuations could be improved with regular meetings being scheduled with the Valuer and sense checking of information as it is received. SWP requested greater access to Inflo for others to upload information but AW disagreed suggesting that Inflo has already become quite cluttered and confusing. * 2023/24 Management Letter points * 2024/25 Audit Cycle – Potential interim work and other considerations   DW added that a significant amount of work has gone into the production of the accounts and reports and reiterated the good working relationship SWP and AW have. DW suggested that there are a few similar issues in regard to accounting control across other auditing bodies.  IW informed the committee that the automated accounting packages which were adopted by other forces did not work and they have since back tracked to usual processes. |
| **ACTION** | **None** |
| **5b** | **Budget setting briefing** |
| **DHY** | DHY provided the committee with a briefing on the proposed 2025/26 revenue budget and precept ask which has been presented to the Police and Crime Panel. The presentation included the following information:   * The Commissioner’s Police, Crime and Justice Plan’s 5 Priorities * An overview of the incoming demand and crime offences at SWP * Inflation forecast & comparison of historic Police Grant received compared to that adjusted for inflation showing a £3.8BN gap * Grant Settlement for South Wales Police £243.5M * Budget and Financial forecast 2025/26 £15.5M Budget Gap * Budget Analysis 2025/26 – 2028/29 * Precept Survey Summary – 2,400+ people expressed an interest in taking part in the consultation (1,567 survey, 126 pop up stalls, 700 partially completed survey, 34 not eligible as outside of SWP force area). There was a discussion around sample sizes and whether they were representative (see action) * Precept proposal 2025/26 - £2.17 increase per month for Band D property (7.37%), £1.92 Band C, £1.69 Band B, £1.45 Band A * 20256/26 Budget £410.1M (Home Office Grant £214.1M, Precept £196.0M) * 4 Year Capital Programme £147.1M also approved |
| **ACTION** | **Breakdown of consultation results to be sent to members** |
| **6** | **Independent External Audit Service (Audit Wales)** |
| **6a** | **Audit Update** |
| **DW** | DW provided the committee with an external audit update which included the following information:  **2023/24 Financial Statements audit** – PPL session was held on the 18th December 2024 to reflect on 2023/24 audit and put into place any agreed actions in advance of the 2024/25 audit. Key learning points have been noted in the Audit of Accounts Report Addendum. An All Wales PPL session took place on the 28th January 2025.  **2024/25 Financial Statements** –  Audit Planning – Work has commenced, and discussions regarding the profiling of the audit has started with the finance team. Plan to undertake some interim audit testing.  Financial Statement audit – The audit and accounts deadline for 2024/25 will move forward to 31st October 2025. Submission deadline for draft accounts 30th June.  Fee Scheme 2025/26 outlining the basis for which AW charge fees has now been approved by the Senedd. |
| **ACTION** | **None** |
| **6b** | **Management Letter – Audit of Accounts Report Addendum** |
| **DW** | DW informed the committee of the 6 recommendations arising from the audit of the 2023/24 accounts.   1. Depreciation and Asset Lives – High Priority – We recommend that SWP reviews asset lives for all land and building assets, in conjunction with their valuer, to confirm that appropriate asset lives are used in the depreciation calculations for the 2024-25 financial statements. This should also confirm that CIPFA Asset Management Software appropriately calculates depreciation where there is additional expenditure or impairments. 2. Seized Cash – High Priority – SWP should consider the management approach and disclosures that they will use for seized cash from 2024-25 onwards and engage early with Audit Wales to confirm this treatment and any associated disclosures. 3. Timeliness and Quality – High Priority – More robust quality assurance arrangements should be built into the closedown plan. 4. Accumulated Absences Accruals – Medium Priority – The financial accounts team consider whether are any changes in management approach or policy which should result in change to the calculation of the accrual in 2024/25. 5. Expenditure Accruals – Medium Priority – Procedures for undertaking energy accruals should be reviewed in 2024/25, to ensure that the day rates used are appropriately calculated and applied. 6. IT Controls – Medium Priority – The points outlined within the findings should be considered during 2024/25.   All recommendations have been accepted in full by management. |
| **ACTION** | **None** |
| **7** | **Independent Internal Audit Service (TIAA)** |
| **7a** | **SICA Report** |
| **JM** | The SICA report provides the Committee an update on the emerging Governance, Risk and Internal Control related issues and the progress of the work TIAA has completed as of 11th February 2025.  4 reports have been finalised since the previous meeting:  Whistleblowing – Substantial Assurance  Automatic Number Plate Recognition (ANPR) – Substantial Assurance  Payroll – Reasonable Assurance  Mid Glamorgan BCU – Reasonable Assurance  JM advised the committee of the section on page 1 of the report which states the investment into the future of TIAA. TIAA have welcomed around 20 trainees nationally (3 within the local area) who will receive sponsored professional qualification training which will provide them with the necessary resources and support to excel in the internal audit profession and in turn TIAA will be able to continue delivering high standards of service to organisations.  JM confirmed that TIAA are in a good position to finalise the audit plan by the end of March. |
| **ACTION** | **None** |
| **7b** | **Receipt of Audit Reports:** |
| **1**  **JM** | Assurance Review of Whistleblowing  Substantial Assurance  1 Routine Recommendation – The review period of the Whistleblowing policy and procedure to be clarified and the policy updated to reflect clarification – To be reviewed every 2 years, policy has now been updated  1 Operational Recommendation – Consider the benefits of commissioning an independent staff survey to ‘temperature test’ the Force's employee perceived culture in regard to whistleblowing and their confidence in the process  MT noted that a survey in relation to Sexual Harassment in the workplace across the UK policing has taken place which addressed all the issues in relation to whistleblowing accessibility. The recommendation suggesting a survey be undertaken is therefore not agreed. MT asked for a process change as had been unsighted on the draft report. |
| **ACTION** | **As head of the professional standards department MT would have liked to see this report prior to arriving at the JAC as there has been no request to validate or check the accuracy or integrity. Amend processes to check these reports with head of department prior to arriving at the JAC.** |
| **2**  **JM** | Assurance Review of Automatic Number Plate Recognition (ANPR)  Substantial Assurance  1 Routine Recommendation - Performance data evaluated and investigated where there are no data or substantial reduction in data be recorded on the "Weekly Fixed Camera Audit Stats" spreadsheet as evidence of the review to comply with the NASPLE 9.14.6  JM informed the committee that this recommendation was in regard to no data being available between April and November 2024 for a certain route. This was due to an upgrade which was being made to the cameras on that route. The ANPR manager was aware of this but there was no note made in case of ANPR manager being unavailable.  It was noted that there has been a major improvement to the ANPR audit as 2 years ago this report was published with limited assurance. |
| **ACTION** | **None** |
| **3**  **JM** | Assurance Review of Payroll  Reasonable Assurance  1 Important Recommendation – A process be established whereby Exchequer Services work directly with the HR Business Partners with a view of receiving notifications of changes to employees’ circumstances for processing in advance of the effective date for each change  1 Routine Recommendation – The enhanced checks established at the time of the Internal audit review in respect of overtime payments be built into routine arrangements as part of monthly checking processes  1 Operational Recommendation – Consideration be given to revising the wording of Human Resources (HR) letters sent to employees in respect of salary adjustments required  IW informed the committee that there is active work being undertaken to understand what went wrong and mitigations are being put in place. Payroll is subject to a cut off period, changes are observed and risk assessed, there is a mechanism in place to intervene if there is a high risk. |
| **ACTION** | **None** |
| **4**  **JM** | Assurance Review of Mid Glamorgan BCU  Reasonable Assurance  4 Important Recommendations –   1. Monthly emergency lighting tests be completed at all stations in accordance with legislation. 2. Confirmation be obtained that fire marshals are in place at Treharris police station 3. To ensure the safety of personnel and property, and to comply with legal requirements, it is essential that Fire Risk Assessments are carried out regularly. Steps should be taken to schedule Fire Risk Assessments at Pontypridd and Treharris police stations and document these assessments 4. To ensure a safe working environment and adhere to legal requirements, Lifting Operations and Lifting Equipment Regulations inspections be conducted every six months. Action be taken to schedule and document these inspections, thereby safeguarding employee safety and mitigating potential legal and financial risks.   3 Routine Recommendations –   1. Weekly fire alarm tests be completed consistently at all police stations in line with British Standards and The Regulatory Reform Order 2005 for Fire detection and Fire Alarm Systems for Buildings, which states that all fire alarm systems in commercial/business premises need to be tested weekly to ensure that there has not been any major failure, and that the fire alarm system is in working order. 2. Weekly visual inspections of fire-fighting equipment be completed consistently at all stations. 3. Generic Risk Assessment for employee number \*\*\*\*\*\* be completed and records updated – This item was already completed on time in line with the policy however evidence had not been provided due to its sensitive nature.   Confirmation has been received from SWP that there are policies already in place for these routine recommendations. The business manager has now added this area of business to the monthly H&S Team Leader meeting to monitor checks/compliance. |
| **ACTION** | **Reports to be escalated to management prior to arriving at JAC for Health and Safety Issues to be dealt with quickly keeping people safe (As also requested in 7b1)** |
| **7c** | **Audit Strategy and Annual Plan (Revised)** |
| **FR** | 2024/25 Audit Strategy – Currently being amended, an updated version will be sent to members when available.  2025/26 – Scoping meetings have taken place. Changes are still being reviewed due to several amendments taking place this week. Majority of changes are due to other Welsh forces changing collaborative plans. Director is signing off and a copy will be available for members ahead of the March informal meeting. |
| **ACTION** | **Copies of both reports to be sent to members and brought to March informal** |
| **8** | **HMICFRS** |
|  | **Inspection Report Update** |
| **DL** | This report outlines HMICFRS activity from 1st November 2024 to 31st January 2025.  The report which has been published in this period is:  1. An inspection of the police response to public disorder in July and August 2024: Tranche 1 – DL advised SWP were not specifically involved in part one but have been asked to take part in part two.  Recent/Planned inspections:  1. Angiolini Inquiry – Volunteered to participate  2. National Child Protection Inspection  Ongoing Inspections:  1. Joint Inspection of Youth Out of Court Disposals – Swansea  DL informed the committee that the format of this report has been updated since the previous version and now includes a section on progress against recommendations as per the members’ request.  Section 1 sets out the HMICFRS recommendation levels and how each level is required to be signed off. All recommendations are monitored through Chief Officer boards.  SWP currently have no Level 1 recommendations.  Level 2 recommendations arise from thematic inspections. These can be signed off as complete by the Chief Constable.  Level 3 recommendations usually arise from PEEL inspections or force specific inspections. These will need to be formally signed off by the Force Liaison Lead per the specialist HMICFRS Teams and are normally completed on revisits/next round of inspections. This can cause delays to sign off and so progress against recommendation is recorded.  There are currently 149 recommendations on the report but DL advised 2 have since been recently signed off.  There were no comments from members. |
| **ACTION** | **None** |
| **9** | **Progress against strategic plans – SWP/PCC** |
| **PCC**  **SWP** | LJ informed the committee that the new Police and Crime Commissioner’s Plan will be brought to the March informal meeting. LJ added that this is the current Commissioner’s first plan so a lot of work has gone into consultation and engagement to ensure the plan perfectly aligns with the Commissioner’s priorities.  IW informed the committee that it is too soon to provide an update on the new Chief Constable’s Delivery plan at the moment. |
| **ACTION** | **None** |
| **10** | **Management of Issues and Uncertainty** |
| **10a** | **Register of Issues and Uncertainty – Chief Constable** |
| **IW** | IW provided the committee with a brief update against each issue and uncertainty. The following new uncertainty has been added to the register:   1. Fast Parcels – Management of Increased Demand - Force guidance/policy being developed in consultation with the FCR, Justice Services, ROCU and FIB to consider appropriate response to crimes which will be reviewed in February Silver.   The following issue has been reduced from Red to Amber and transferred to local issue log for ongoing monitoring:   1. FOI Backlog and ICO Enforcement Notice - Action plan to clear backlog in place and on track to be compliant by the ICO deadline of 20th November 2024. Positive feedback from ICO. Staff vacancies have also been filled.   IW also provided an update against some of the static issues which included the below information:   1. Cardiff Central Building Condition – All immediate risk of harm has been mitigated. Compliance work has commenced to make sure the building is legislatively compliant which will be completed by April 2025. 2. Vulnerability of Unit 2 Infrastructure – All immediate threats have been mitigated. Role profiles for additional managerial network posts being developed with aim to be in place February 2025. |
| **ACTION** | **None** |
| **10b** | **Risk Register – Commissioner** |
| **DHY**  **LJ** | DHY explained the financial risks regarding the systematic funding shortfalls experienced by SWP and other Welsh Forces.  There has been a 7.37% increase in precept but core funding growth remains below inflation with both Capital City Status and the Apprentice Levy remaining as financial issues that need to be resolved to give SWP fair funding.  A 4 year Capital Programme to 2028/29 was approved by the Police and Crime Panel. There are significant projects within this programme that will need to be managed carefully in order to keep projects within budget.  DHY informed the committee that the two finance risks currently in the register will be combined to form one risk around systemic funding issues rather than the current shorter term outlook.  1 new red risk since the previous meeting:   1. The new government have announced a review of the policing landscape. A white paper is set to be issued in Spring 2025. This could include changes to roles and remits of OPCCs, there are concerns that the Welsh context has not been fully considered, as a lot of services are already devolved to Welsh Government. The Government have also announced a new central performance hub and a focus on Neighbourhood Policing has also been announced. |
| **ACTION** | **PO requested to be kept up to date on these risks as a Committee** |
| **11** | **Thank you presentation to members** |
|  | It was noted that this is AS final meeting and thanks was given for her time with the Joint Audit Committee.  AS was given a plaque on behalf of the Commissioner and Chief Constable and flowers from the Chair. |
| **ACTION** | **None** |
| **12** | **AOB** |
|  | Work programme  No comments regarding the work programme. |
| **ACTION** | **None** |

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| **Schedule of Formal Meetings 2025** | **Schedule of Informal Meetings 2025** |
| 4th July 2025 | 28th March 2025 |
| 29th October 2025 |  |
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