**Joint Independent Audit Committee Minutes**

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**Meeting Date**: 7th December 2021

**Duration**: 10:30am – 11.30am

**Location:** via Microsoft Teams

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| **Attendees** |
| **Joint Independent Audit Committee (JIAC) Members** | **Durham Police and Crime Commissioner’s Office**  | **Durham Constabulary** | **Internal (IA) & External Audit (EA)** |
| **Chair:** Mr Eddie Bell (Chair) | Mr Stephen White – CEO | Mr Gary Ridley (ACO/CFO), Assistant Chief Officer & Joint Chief Finance Officer  | Miss Tracy Henderson (TH) Durham County Council (Internal Audit) |
| Mr Mac Williams (Vice-Chair) (MW) | Mr Katy Bambridge – Senior Support Manager (notetaker) | Mrs Faith Huntington (FH) -Office Manager Professional Standards & Legal Services | Mr Mark Kirkham (MK) Mazars (External Audit) |
| Mrs J Flynn (JF) |  |  | Mr James Collins (JC) Mazars (External Audit) |
| Dr Stuart Green (SGr) |  |  |  |
| Dr Richard Scothon (RS) |  |  |  |
| Cllr Heather Scott (HS) |  |  |  |
| Mr Derek Shingleton (DS) |  |  |  |
| Cllr A Watson (AW) |  |  |  |
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| **Apologies** |
| Mr S Gowland (StG)Mrs Diane Murphy (DM) | Mr Charles Oakley (CO) - Head of Governance & FinanceMrs JoAnne Connor (JoC) Governance & Finance Manager | Chief Inspector (CI) Jason Meecham – Custody Project Manager |  |
|  |  |  | Mr Mark Kirkham (MK) Mazars |
| 1. **Welcome**
 | **Action Owner** |
| The Chair, Mr Edward Bell, welcomed everyone to the meeting. The Chair went through the list of apologies and asked if there were any declarations of interest. Nothing was declared. |  |
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| 1. **Minutes from the Meeting held on 19th October 2021.**
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| Minutes from the meeting held on 19th October 2021 were accepted as a true record.A copy of the minutes is available on the PCC website.  |  |
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| 1. **Custody/Investigative Hub Update**
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| Chief Inspector (CI) Jason Meecham (Custody Project Manager) was unable to attend so Mr Ridley gave a brief update on the centralised Custody/Investigative hub in Spennymoor.Work on the Custody and Investigative hub continues. Durham Constabulary are about to complete the tendering stage, this was due to be signed off by the Assistant Chief Officer. Once confirmed, this will be followed by a press statement.Mr Ridley will bring details of the successful bidder along with a projection of costs and any contingency plans to the Joint Audit Committee in January 2022Committee accepted the verbal update from Mr Ridley. | **Mr G Ridley – January 2022** |
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| 1. **PCC Staffing Update**
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| Mr Ridley presented a report on the recruitment of new posts into the PCC office.Since becoming PCC in May, Joy Allen has produced a Police and Crime Plan which has been the subject of consultation and presentation to the Police and Crime Panel. Integral to this is the need to ensure capacity and capability with the office of the PCC. To this end, the PCC has determined the need to establish a number of posts in order to ensure focus and clarity in terms of delivering the plan.These include a Deputy Police and Crime Commissioner, Victims’ Champion, ASB Champion and a Domestic Abuse Victims’ Voice Worker (post funded by local authority). Mr White added that a press statement would go out when these posts were formally appointed. He also highlighted that the PCC office was going through an external review. This was being carried out by an external company called CREST who are expected to report back to the PCC by the end of December 2021. As a result, there may be further changes within in the office.Following on from a question from Mrs Flynn, Mr White clarified that the Deputy PCC and Champion posts were appointed ahead of the review and were recruited accordingly as part of the PCC’s manifesto pledge.Mr Williams requested a breakdown of costs in relation to the post funded by the local authority. He also requested details for the process for the recruitment of the new posts. Mr Ridley agreed to provide this information to the next meeting in January 2022. | **Mr G Ridley** |
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| 1. **Update on the Independent Review of Local Authority Financial Reporting and Audit (Redmond Review)**
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| Mr Ridley provided an update on the outcome of the Redmond Review into the Oversight of Local Audit and the Transparency of Local Authority Financial Reporting.The findings of the review were initially reported to the Committee for information at its meeting in October 2020. The Redmond Review has provided a mechanism for positive change in strengthening the effectiveness of local audit and the transparency of local authority financial reporting. This is welcomed by the PCC and Constabulary who will consider its own arrangements to ensure the specific recommendations of the Review that require action to be taken are delivered for inclusion within its Statement of Accounts 2021/22.Members noted the contents of the report. |  |
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| 1. **Internal Audit Progress Report 2021/22**
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| Miss Henderson (TH) presented the Internal Audit Progress Report 2021/22. Miss Henderson provided an update on the status of work undertaken by Internal Audit in relation to the follow up review of the Apprenticeship Levy arrangements which are now in place within the Force. This followed a review, undertaken in 2020, that considered the effectiveness of the arrangements in place at the time within with Force which resulted in the issue of a Limited Assurance Audit Opinion report in this area in September 2020.Miss Henderson highlighted that through agreed process with the Force in seeking quarterly updates on action that had been taken in relation to recommendations made and their target implementation dates, the Force responsible manager had confirmed that they considered all recommendations had been fully completed. A formal follow up review was agreed and evidence was obtained in October 2021 to ascertain whether the previous recommendations made had been implemented as intended.From a directive control perspective it was identified that operationalprocedures still need to be compiled to capture both the financial and HR elements associated with operating the Apprenticeship Levy arrangements within the Force.Members accepted the assurance provided as a result of the follow up review undertaken by Internal Audit. |  |
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| 1. **Any other business**
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| Cost of PCC office – Mr Williams requested further info on the cost for the PCCs office space within County Hall, Durham. Mr White understood that there is no cost but would clarify this at the next meetingThe Chair brought the meeting to a close thanking all for their valuable contribution. | **Mr S White** |
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