**Agenda Item : 3**

**Joint Independent Audit Committee (JIAC) ACTION LOG – 2nd October 2024**

**Attendees: Members: Ann Battom (AB), John Holman (JH), Edith Watson (EW), Alicia Bruce (ABR), Alexandra Vujcich (AV)**

**Vaughan Ashcroft – Chief Finance Officer OPFCC and NCFRA (VA), Paul Bullen - Assistant Chief Officer Enabling Services (PB); Nick Alexander – Joint Head of Finance (NA); Kate Osborne Project Support Officer OPFCC (KO); Colleen Rattigan - Head of Strategy & Innovation – Northamptonshire Police (CR); Paul Fell – Director for Delivery OPFCC (PF)**

**Internal Audit Mazars –Sarah Knowles**

**External Audit – Grant Thornton - Laurelin Griffiths (LG); Siobhan Barnard (SB)**

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| **Agenda** | **Issue** | **Actions** | **Comments/ actions** |
| 1 | Welcome and apologies |  | **Apologies –** Jonny Bugg OPFCC CEO (JB); Julie Oliver (JO); Lisa Jackson Business Services Area Manager NCFRA (LJ); Ro Cutler (RC); Richard Baldwin (RB);Internal Audit Mazars - Alexander Campbell (AC);External Audit – EY – Elizabeth Jackson (EJ) |
| 2 | Declarations of Interests |  | None |
| 3 | Meeting Log and Actions – 17th July | Action – IT healthcheck at Dec JIACAction – Disaster recovery at December JIAC | 1. Page 7 (no 11) – RC – personal access on phones. PB – do look at access but we are looking to wrap around security on personal devices. Dependent upon data there will be related security protocols relating to this. this is an ongoing assessment to look at multi factor authentication. 3/10/24 – PB emailed members assurance around this process.
2. Outputs haven’t yet been documented. Which system do we want assurance on? AV – overall exercise is done. Annual IT health check – due in Autumn. **ACTION** – IT health check to be reported at December JIAC (restricted)
3. KO Action – send action list prior to meeting to check progress.
4. KO – move disaster recovery to December restricted Agenda **ACTION**
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| 4 | Internal Auditor Progress report Mazards | **Action – update to be provided at December meeting regarding IT audit timescales and topic**  | 1. Pg 16 – progress made
2. Issued two final reports – MTFP and Fire Safeguarding, draft joint asset management audit
3. 2 substantial and 1 limited and recommendations made
4. Detail for all is at the back of pack page 28
5. 1 high priority in safeguarding – detail in page 31 – relating to DBS checking. Relating to 61 fire fighters and 89 fire staff?? – check
6. Page 24 details of KPIs
7. Questions – pg 16 – 20% completed final issued. The others in train. Page 20 overall plan – AB when did we plan to do these? What quarter? – Original dates vs where we are? – SK – we aim to get everything completed by 31st March – we are on track to do that. In the plan we give indication of timeframes. AB – would like to see progress vs the plan presented? – VA – what is the value of this? EW – want reassurance that things are on track, to avoid unexpected delays notified in JIAC.
8. AB – pg 23 – 75% - looks good.
9. AB – limited assurance regarding EMSOU report. What are the implications for Northamptonshire? – VA – regional units we don’t have responsibility for – what we expect the units to do is react to recommendations. The governance arrangements with regional set up – there is a regional deputy board that is attended and regional chiefs and PCC board so if there was any issues these would be raised at these boards. AB – are we comfortable about governance arrangements keep track of this? NA – yes
10. Page 34 – DBS checks – JH – colleagues not having checks and continuing to do them? – what safeguarding or mitigation is in place whilst they do not have up to date checks? – PB – there has been no requirement for DBS checks to be in place until very recently. National approach was to start moving towards checks, so have worked through the vast majority. Handful remaining. We will get to the point at non-compliance where these individuals will be sanctioned. It has been a sensitive employee relations issues involving unions.
11. JH – have the priority DBS been done? PB – doesn’t have data but will fund out.
12. AV – 2 audits pg 20 – IT audit to confirm pg 21 – Cyber security also TBC – have the dates been confirmed? SK – not yet – IT manager is on the case. VA – helpful to have this information sooner rather than later to identify topics for IT audit, **ACTION** – will update JIAC with dates at December meeting.
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| 5 | External Auditor Progress – EY |  | 1. No EY to present
2. Received 30th July
3. AB has received EY correspondence letters and these have been returned by 16/09/2024.
4. VA – things moving with EY – Friday 13th December is backstop date. Also been speaking to GT about what can be done with fire audit. To get assurances about opening balances but this is a working progress. Working with PSAA
5. VFM opinion for audits to be finalised by backstop date. And gives opinion on VFM and doesn’t highlight any concerns.
6. Questions – AB – final fees for EY? VA – no. we have had some figures through for 2021 audit that has gone through PSAA and been adjusted. Recently had call with fee variations officers with PSAA to dispute these. VA – “unlikely to change much now” they have been budgeted for on a worst case scenario, but upon principle don’t want to be overcharged
7. EW – how much was variation? NA massive – 150%
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| 6 | External Audit Update – GT |  | 1. LG – happy with where things are going. Broadly got through on fire authorities audit and have just begun equivalent audit for police
2. VFM work ongoing. Nothing to flag
3. Interim audit findings to be presented. Interim as currently discussing prior audit findings to improve unqualified situation and PSAA have been notified and currently working through what this Actually looks like with intention to get this work done prior to Christmas.
4. Police opinion is an extra years gap so this would not be done in this case. So taking disclaimed audit approach to police audits.
5. SB – presented report.
6. Any mention about opening balances are related to disclaimed audit approach
7. Pg 68 – outstanding areas. Still working through that but no major issues anticipated. Work is ongoing in these areas
8. IS 19 assurance is to be received soon.
9. Pg 69 – outlined materiality – this hasn’t changed since planning. Same as audit plan.
10. Pg 70 – management overrider controls risk – raised some recommendations in relation to journals testing but didn’t find anything in this testing.
11. Pg 72 (75) – closing valuation for land and buildings work – haven’t found any major issues but there are minor amendments identified in appendices.
12. No issues with data migration testing
13. Appendix B – action plan – readdressed within next years audit plan. Pg 88/ 89 – relating to journals. Continuing to work through this with officers, but there have been improvements with authorising processes. Further detail to be provided in December report.
14. Question pg 89 – JH – looking into this do we need a timeframe? This will be provided in December report
15. Effective controls? Has this been resolved? –
16. SB – audit adjustments pg 90 – linked to 91 minor amendments – low value nd 3 management have decided not to amend £402,000 – NA – these are being looked at.
17. NA – we are looking at the system, its new and improving. Small team (and smaller since last year) – so there is less management to drive improvement. This will be looked at moving forwards to ensure resilience but need to keep in line with corporate governance framework.
18. AB positive report in timely fashion. EW – encouraged by structure and organisation of GT.
19. NA also encouraged by the partnership working with GT.
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| 7 | Audit implementation update of internal audit PFCC and CC | Action – revise report to show outstanding actions more clearlyAction – PB Provide update around privileged access audit. No comment in July meeting no update in October | 1. PB presenting.
2. 6 monthly internal audit report for police and commissioners office
3. 76 audit recommendations over 3 years – 61 completed closed, 3 recommended for closure, 3 revised original implementation date. Use force assurance board to ensure date movement control . 9 yet to reach implementation date and are ongoing
4. Questions: JH – pg 105 – priority red status green – key – actions completed – shows green but actions not to be completed until 2025 – PB – the request for slip gave 2025 – force assurance said no. so got brought forward. Very final update in green text – matrix being completed and supporting documents completed. Force assurance board is monitoring these dates to avoid slippage.
5. AB – in summary of progress (97-99) – doesn’t show which actions that are outstanding – cannot identify the three revised and 9 not reached date – PB – fair. Would JIAC like this added for future reports on cover page? – AB yes please. **ACTION** – to make more obvious at next paper.
6. AB – one audit in 2024/25. Is this as expected? – links back to completion of plan
7. AB – look at Amber – pg 119 – Debtor invoices – revised date September – did we meet that? – NA – started process of moving this over to accounting ops teams. Checks are in place to check nothing missed at handover? EW – should we have revised date? – SK – currently doing audit so this will either be re-raised or identified in audit. NA – would suggest we have delivered, but just checking.
8. AB – pg 128 – payroll – recommended for closure? – NA yes
9. Pg 133 – privileged access – September date – June note no further update – PB – Don’t know as hasn’t seen output – **ACTION** - PB to provide update??
10. Pg 135-6 – monitoring and logging policy – on track – PB - going to get completed on time. But because it is a policy is will go out to consultation.
11. AB – update assessment of IT infrastructure risk s- pg 137/8 – no updates provided – AB do we take as ongoing – PB yes – procurement in place and things have been added into register.
12. EW – procurement question? – is everything flooded? – PB – always too much to procure and imminent change in current legislation has also increased workload of some procurement activities prior to this change.
13. Capital programme – VA no update but work ongoing to remedy – VA will get update at next regional board.
14. Red risk – “ongoing” – PB massive piece of work ongoing around EMSOU – moving at some pace but has some months to go and some months to implement.
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| 8 | HMICFRS update - CC |  | 1. Colleen Rattigan - Head of strategy and innovation presents
2. Purpose of team is inspection readiness. Thematic inspections throughout the year plus PEEL inspections
3. Outcome of PEEL - New grading overview – we have had an amendment around response to public – down to human error in data return. Unfortunate, but because of difference in percentage this tipped Northants over to requires improvement. But CR and team are working to better understand this in future
4. Immediately after PEEL – reviews of approach to PEEL inspection.
5. 6 core workstreams to focus efforts in last 18 months. Lots of progress already.
6. Early findings of audit and analysis work being done shows progress already.
7. Question – AB – abandonment rate – big different – do we lose credibility for that? – CR – initially concerned but HMI Roy Wilshire wrote a formal letter to say this was human error. Important to recognise this was a small piece of data in huge data set. Satisfied this small improvement will make the difference.
8. AB – positive report.
9. JH – public perception survey – how do you go about that? – PB – HMIC do own survey, internal staff survey, public perception – Neighbourhood teams talking to communities, variety of other surveys (council tax survey including perceptions), victim satisfaction. From time to time ad hoc surveys commissioned. JH – do they come together and are they aligned? PB – Confidence and satisfaction board
10. EW – quick wins? – CR – example – last PEEL inspection looked at national best practise – Leicestershire has CSE hub deemed outstanding – so replicated a similar programme in Northants
11. CR – Barroness Casey Review – vetting and misconduct – recommendations in review adopted within Northants – significant improvement in variety of areas whilst doing full review.
12. Angiolini inquiry – taking part in review this week – 8 inspectors – interviewing staff and colleagues and STL – part two of inquiry looks at better understanding processes and procedures around reporting lines.
13. Op Soteria – number of cases going for charge around rape and sexual offences. Northants follow the model and has great structure in place. CC has quarterly update on this. adopted national model. Formalising practises already in place.
14. Question: - AB does the amount of work effective capacity? – CR there is a team that will sense check and due diligence about national picture. The knock on effect is the operational staff including PB team.
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| 9 | Fraud and Corruption (NCFRA) |  | 1. Clarifies code of ethics and standards.
2. National Fraud initiative
3. Clarifies policies and procedures in place to prevent or sport fraudulent activities
4. Aren’t any fraudulent items to highlight or raise
5. Question – AB – any significant changed? No
6. AB – data matching exercise. Is this done? VA no this is happening over the next few weeks. Results should be released in couple of months. NA data is ready just needs inputting.
7. AB – do we benchmark with similar forces? – VA – not specifically. NA is there regional benchmarking – SK – potentially? NA – Broadly are we doing the best we can in this regard? Is anything seen regionally that works well? NA there have been a couple of FOIs to ask about these risks. Yes naturally and adapted evolved over time.
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| 11 | Budget Plan and MTFP process and plan update and timetable |  | 1. NA been through first round of looking at interim MTFP and presented at accountability boards in august.
2. Principles are we test all decisions and business case approval. New strategies looked at and incorporated and pay award information. And where there is any required consultation around additional pressures.
3. Work done with the region around inflation assumptions, HO and Deluc pay awards, pensions forecasts. Employee pay awards expected and national assumptions.
4. Keen to identify savings and savings plans in place against budget build. Review of savings within fire (internal savings within department) police process and atomisation.
5. Council tax, business rate and funding – assumptions – best to worse scenarios.
6. Savings assumptions achievable.
7. Broad timeline – good final draft of budget early December – propose after scrutiny mid December. Finance updates post Christmas. Police Fire and Crime Panels 6th February.
8. Business rates major concern
9. Important dates align with strategic and operational planning. To ensure all working to same timetable.
10. Expectations of deliverability.
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| 12 | Agenda plan | Action – complaints report (dec mtg)Action – combine fraud and corruption in 2025 | 1. Disaster recovery and IT health check moved to December (restricted)
2. **ACTION** Complaints update and CC update December
3. **ACTION** Can we combine Fraud and corruption updates for police and fire for 2025.
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| 13 | AOB | Action – Mountford room bookings | **ACTION** Look at booking Mountford room for future meetings due to upgraded spec as remote accessing members struggled with sound quality during this meeting |
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| 14 | PFCC Risk Register (including policy as appendix) |  | 1. Key points covered
2. Follows formal of previous years and provides annual update of current position of OPFCC
3. Report is an overview of processes.
4. Last year reported using 4risk – commonly used risk management platform. There were difficulties around consistent access last year – issues appear to be resolved.
5. 2 risk registers OPFCC – 1.) discharge of responsibility for police and 2.) for fire. There are some duplicates of they affect both. Currently 3 live risks 2 fire. 1 police
6.
7. JH – cultural risk – are there matrix published about trends or projection? – PF – maybe. There isn’t a defined list of metrics we are monitoring things like grievance, fairness at work, misconduct. Repeat of staff survey. JH – how do you know its improving. PF – current position assessment things are improving (HMIC inspection).
8. AB – “its not embedded well enough yet” – when will they re-inspect – PF – they wont do another full inspection for about 2 years but because cause for concern the action plan has been submitted. So they will come back and do light tough which potentially before end march 2025.
9. AV – are these strategic risks? – PF this is about strategic risk about OPFCC delivering is accountability to police and fire.
10. Regional benchmarking against similar fire services and against Northamptonshire Police.
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