**Agenda Item : 3**

**Joint Independent Audit Committee (JIAC) ACTION LOG – 4th December 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 – Chief Finance Officer CC (NA); Kate Osborne Project Support Officer OPFCC (KO); Don Crook (DC); Julie Oliver – Risk and Business Planning Manager (JO); Lisa Jackson – Business Services Area Manager (LJ); Paul Fell – Director for Delivery OPFCC (PF); Clare Chambers – Chief Digital Officer (CC)**

**Internal Audit – Mazars – Alexander Campbell (AC);**

**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);  Internal Audit Mazars – Sarah Knowles  External Audit – EY – Elizabeth Jackson (EJ) |
| 2 | Declarations of Interests |  | None |
| 3 | Meeting Log and Actions – 2nd October |  | 1. Minutes approved |
| 4 | Internal Auditor Progress report Mazars |  | 1. AC – section 1 snapshot of where we are – change of audit topic for NCFRA requested by service 2. Section 2 – summary of findings 3. Section 3 – implemented one of JIAC actions and scopes and timings confirmed for IT audits 4. Questions: EW – safeguarding – why established as limited? – AC –reported at previous JIAC. ABr – confirmed progress of DBS assurance given at October JIAC 5. AB – given where we are in year we are at 27% completed – are we happy on track? – AC happy will have made significant progress towards year end. And will not impact the annual opinion. AC – content that everything will get moving before end Q4 6. AB – pleased to note performance indicator improvement and the audit brief is up to 78% - pg 21 – thanks for ToR dates. 7. AB – Joint asset management action – are we happy that November 25 is the due date? – VA – in order to get the systems in place prior to audit this time is needed. AC – prefer realistic timescales. 8. ABr – is this to put a barcoding/ tagging system in place? – PB - Yes 9. JH – asset management vs estates management – asset is stuff vs estates as buildings. VA – yes – EW – what is the risk in the interim? – LJ – there is a manual process currently. The new process will be more efficient. |
| 5 | External Auditor Progress – EY | **Action – KO to add climate change and sustainability into future JIAC agenda (July 2025)** | 1. VA to present. 2. All of the historic audits are still with EY. They all need to be signed off by 13th December. EY have provided completion reports. 3. VA – nothing concerning to VA or NA – no surprises. And from service point of view we have provided all we required to EY. Expect to sign off 6th December 4. AB – are we happy this will happen? VA – confident more so than previous. 5. JH – letter – pg 59 – climate related matters? – what are we dealing with? – carbon footprint – NA – policing and fire sectors are quite specific on needs. Need a development in hydrogen or electricity market so we can plan for that. NA – will still have to meet 2030 targets around fuels etc. – EV strategy, green agendas. Linked into the estates master plan to ensure plans are in place to support this. until we understand a realistic longer term pricing - we are not in a place to cost this into our plans at current time. 6. JH – JIAC to look at in future? Action - climate change and green plans to be factored into JIAC future agenda 7. Abr – pg 60 – “TBC”? – when will this be finalised? – VA – don’t know. We are waiting. Fees in the report are standard scale fees. There are contingencies in place related to these fees. 8. AB – PSAA decisions relating to historical issues – have we pushed for this? – VA – no – awaiting response. |
| 6 | External Audit Update – GT | **Action – NA – look at timeframes and how to amend reports to show improvements within recommendations**  **Action – Grant Thornton – amend report to reflect JO updates** | 1. SB – audit findings policing findings 2. Pg 73 – confirmed within headlines – backstop happening which will result in modified opinion. 3. Pg 77 – reconfirmed materiality hasn’t changed from audit plan. 4. Pg 79 – outline of significant risks – management override of controls – no specific findings save a control recommendation (pg95) 5. Pg 80 – land and buildings valuations – significant risks – amendment pg 82 but no other findings 6. Pg 81 – pension liability – considered reasonable but only for LGPS. Not found any further issues on pensions so far 7. Pg95 – outlines control recommendations – 2 – journals authorisations accruals and statements 8. Pg 97 – adjusted mis statements – no unadjusted misstatements identified 9. Pg 96 CC and 98 PFCC – minor disclosure amendments outlined 10. Questions – 11. AV – pg 76 – conclusions – number of outstanding items? Are they due this week. SB – this report submitted 10 days ago so there has been some shift since report submitted. GT are close to end of completing substantive work. 12. JH – valuation of land – has a valuation been done in the last 5 years? Are we comfortable that we have go a true and fair basis of value? – VA – as part of the testing that GT have done they have looked at the valuations. Properties are valued every year. Issues previously were to do with the way Ey audited property valuations. 13. VA - no change in methodology for us. But the difference of opinion with EY was the stumbling block for this area of audit previously. 14. VFM – LG – 15. The work that is done alongside accounts are to look at arrangements to ensure VFM 16. Financial sustainability, governance and improving effectiveness 17. RAAG table – explained 18. Both reports only have improvement recommendations so are positive even though appear amber. 19. From GT perspective they are positive reports 20. AB – paperwork gave a good opinion – 21. AB – governance action – direction of travel – NA – when we looked at the direction of travel recommendation we broadly agreed – so what progress, targets moved – so having something to explain the movement of travel is useful. NA looking at implementation moving forwards. 22. Look at how we can manage the changes to reporting. How to graphically show changes in the risks or points. NA – look at timeframes and report back to JIAC about how to amend reports to show improvements within recommendations. To keep reporting principles similar whilst showing improvement. 23. EW – use JIAC members to see how these can be reported and presented in the design stages. To adapt Risk registers. 24. JO – fire do not have PEEL inspections. Recommendations in fire 2023/24 – IR 2 – risk management process – responsible officer needs updating to same as IR4. |
| 7 | Audit implementation update of internal audit NFRS | **Action – LJ – to check if MFA process has been implemented** | 1. JO presented 2. AB – thank you it is now clear which are the outstanding items. 3. 22/23 – 2 ongoing with revised implementation dates – JO pg 107 project management. 4. LJ – process is in place and how we are going to do things with enabling – we have a new process. We didn’t want to close it until evaluation of new process has taken place. Shared process with enabling services 5. AB – look forward to future reports 6. EW – 117 – lack of quarterly periodic user views – access management – December – doesn’t seem to have been a review for a while. JO – has monthly updates around this from DDaT – so had updates in Sept, Oct and November and are well imbedded to receive updates regularly. 7. JO – this has been updated to in line with police ones – key page 107 – explains the colour coding. 8. Privileged access – pg 119 – PB – number of actions around DDaT Stuff from last JIAC – these will be discussed later in agenda. 9. AV – MFA update – pg 118/119 - PB moved simply for policy change reason. Consultation need to take place prior to 31st January date. AV – risk of not having MFA – PB – part of what is being worked through in relation to policy. 10. LJ – believes this is done – LJ to check and update JIAC accordingly. 11. JH – some dates do change quite significantly – is this scoping or management. What is in place going forwards – LJ – new governance structure – projects and portfolio board – going through change management process have meant dates changed. Prioritised actions against risk. 12. JH – p126 – safeguarding – was that finished 1st December – yes these are now completed. |
| 8 | HMICFRS update - NFRS |  | 1. PB – presenting - 2. Received report in September 2024 3. 3rd round of inspections 4. The findings are in the report – 3 requires improvement listed in report. 5. HMI re: people is national focus across Fire services. 6. 3 areas reported good – positive compared to where we were in 2019 7. Maintain cause for concern from previous round. They did acknowledge the work that had been done, but waiting to see the impact for future inspections 8. AB – disappointing it was maintained as a cause for concern. PB – but felt inevitable until processes embedded. 9. AV – returning in spring – is the hope that it will change. LJ – the service are working hard to improve evidence base in order to improve rating in future. 10. DC – constant liaison with HMI until next inspection – so looking at areas to improve being addressed by next inspection. 11. Questions 12. AV – action plan – action owner or dates – is there a more detailed one – LJ – YES 13. AB – some of them it does give a date – July 2024 and Autumn – LJ – these will be reported and tracked out at higher level meetings. |
| 9 | Fraud and Corruption (Policing) |  | 1. NFI is currently ongoing and so timing of this report is unfortunate 2. NA – move towards annual review 3. AB – how much officer time does it take to submit – NA not too much. The pay one we are designing a report to streamline the process further. 4. NA – update in college code of ethics – brings into reality the need to change cultures and behaviours. 5. Upstander requirements for ALL 6. National trend in changes of behaviour recognised to be influencing business interest. 7. Positive impact of behaviour change culture. 8. No issues internally that relate to fraud. 9. AB – national standard and op admiral – how can you tell if they are making a difference – PB – key-way count levels of disciplinaries. However, in the spring there is a staffing survey (scheduled for the spring) which is hoped will inform the process further. 10. AB – is this anonymous – PB - yes |
| 10 | Agenda plan | **Action KO – update agenda plan** | 1. Climate change/ Sustainability – JULY 2025 – PB to present 2. Remove systems from agenda plan |
| 11 | AOB |  |  |
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| 13 | CC Risk Register (including policy as appendix) | **Action – KO – request attached documents rather than imbedding in report** | 1. PB annual report to audit committee 2. Lists out the scores and raised risks 3. HMCTS – national issues 4. Outline new risks – DDaT related – not new risks, these can be attributed to DDaT improving their processes to capture risks. 5. None have increased since previous report 6. Questions 7. AB – 15 new risks seemed a lot – should we be worried new risks are high risk? – PB – no, there are better processes to flag and record risks rather than anything sinister. Things that have emerged over the years are new risk e.g. officer uplift – we weren’t having problems recruiting before. Now reached the point where officer recruitment is difficult. 8. AV – assurance around risk dashboard – 9. ACTION - Imbedding documents – KO to look into . 10. It was agreed that the Force Assurance Board’s examination of risk is a good level of assurance for JIAC |
| 14 | Complaints Procedure |  | 1. EE and PF presents. 2. PF – history and context – previously reported to JIAC when processes changed around 4 years ago. Legislation changed 1/2/2020 3. Demand has more than doubled – this is reflected nationally. PF attributed this in part to the change in definition of complaint - *“any level of dissatisfaction”* 4. EE - Aren’t any time limits we have to adhere to. But we are still measured against it. 5. Quarterly performance reports show how we sit nationally. Performance against national average and most similar forces. These show that Northants is significantly better than the national average. However in latest data Northants is below average in reviews – this has been due to workload and backlogs within the team. 6. AB – when you have completed review – do they have the option to not agree. Is that the end of the matter? – PB end of matter – for the matters that OPFCC team look at. Depending on circumstances (often when information has been withheld during first review) there can be some flexibility around re-review. however, the complainants do not have the right to re-review 7. AB – do you collect any data around trend or identifiable individual officers – EE – yes – centurion the software allows these reports to be generated. 8. Looking at expanding team to allow manager to examine trends/ systemic issues (e.g. if there are trends in specific teams and the types of complaints reported etc. 9. AB – do you have serial complainants? – PF – we don’t keep database of complainants but persistent complainants do take up a disproportionate amount of time. 10. JH – suggested trends around demographics around complainants be looked into? 11. JH – 75% service recovery – do you offer compensation? – EE – No 12. JH – timescales – brilliant service to complainants – but have you asked complainants what level of service they want? – could you re-deploy services? EE they have attempted to seek feedback but response levels were low and in some cases unhelpful. EE would like to look at ways of gathering feedback whilst ensuring its usefulness and validity. |
| 15 | CC Recruitment update |  | 1. KO talked through the CC recruitment process 2. The report outlines timescales and further details on the process/ program of recruitment. 3. JH – asked for assurance about improvement in general recruitment processes (not just CC recruitment) – PB – vetting review and changes in recruitment practises are already in place. Ensuring complete checks are done and also recorded on the HR system. |
| 16 | Disaster recovery action plan and cyber update | **Action – CC/ PB – to make JIAC aware when disaster recovery audit is scheduled.** | 1. CC presented. Presentation was shared with members after the JIAC meeting. 2. IT Health check/ Cyber security – national frameworks and assessments to govern the IT health check process 3. Assurance – police – force assurance board, information assurance board, DDaT information assurance group 4. Assurance – Fire – DDaT information assurance group, information assurance board, fire senior leadership team 5. IT health check – Police – May, Fire – November 6. National assurance in place to assess IT Health. 7. AV – national frameworks and local frameworks – slightly different between police and fire 8. IT health checks – internal standard and documents – CC they are done by a third party. 9. JH – how do you seek assurance that your external contractors are as resilient? – CC – IT health checks done before, during and after implementation. 10. Disaster Recovery Plan – linked to business continuity plans. 11. AV – does the technology (back up) meet thoughts or are there some systems that can’t? – 12. EW – no issues with SLAs and back ups – 13. Joint Identity Access management audits – actions which were outstanding are presented. 14. Disaster Recover audit – date to be confirmed. |