

**Meeting: Joint Audit Committee**

**Venue: Teams**

**Date: 19th October 2021**

**Due to the current Coronavirus pandemic the meeting held on the 19th October 2021 was conducted via Microsoft Teams.**

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| **Members:** | Mr Malcolm MacDonald (MM)Mr Martin Evans (ME)Ms Lynne Hamilton (LH)Ms Kate Curran (KC)Mr Andre Morgan (AM) |
| **JAC Attendees** | Mrs Carys Morgans, Chief of Staff (CoS)Ms Claire Parmenter, Temporary Chief Constable (T/CC)Mr Edwin Harries, Director of Finance (DoF)Mr Ian Williams, Assistant Director of Finance (IW)Ms Helen Cargill (TIAA), (HC)Ms Eleanor Ansell, Audit Wales (EA)Ms Daisy Mildenhall, Risk and Assurance Officer (DM)Mrs Kerrie Phillips, Governance Demand & Performance Manager (KP)Insp Richard Janas, Inspection and Review, Governance and Change (InspRJ)Mr Marc Richards, Disclosure Records and FOI Manager (MR)Miss Caryl Bond, Assurance Support Officer (CB)Ms Michelle Morris, New Joint Audit Committee member (MMorris) |
| **Apologies** | Mr Dafydd Llywelyn, Police and Crime Commissioner (PCC)Ms Kate Curran (KC)Ms Beverley Peatling, Chief Finance Officer (CFO)Ms Kate Jackson, Chief Finance Officer North Wales (CFO) |
| **Declarations of Interest:** | None. |

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|  | ACTION SUMMARY FROM MEETING ON (July 2021) |
| **Action No** | **Action Summary** | **To be progressed by** |  **Progress** |
| **A254** | **For JM to speak with the auditors involved with the Review of Procurement – Strategic Lead audit and to see if the £500 limit for a value of money form to be submitted was discussed with Gwent at the time. With the aim of making a recommendation to Gwent’s JAC that Dyfed-Powys have highlighted this query as a possible area that may cause resource implications.** | **JM (TIAA)** | **Ongoing** |
| **A256** | **JM will amend the number of days for reviewing figure within the Annual Internal Audit Plan 2021/22 to ensure that it is correct and in line with the contract.** | **JM (TIAA)** | **Ongoing** |
| **A266** | **For the update from the Audit and Governance Group meeting to be moved to after the TIAA items on future JAC meeting agendas.** | **CB** | **Complete** |

T/CC Claire Parmenter opened the meeting and gave a very special thanks to Malcolm Macdonald as this was his last meeting. T/CC thanked MM for all his contributions over the years as JAC Chair and Committee member. It was recognised that MM has been an invaluable JAC member since 2013 and has contributed not only to JAC meetings but to other groups such as the Corporate Governance Group and HMIC Governance Group meetings. Both the Force and the OPCC extend their sincere thanks to MM and wish him the very best for the future.

CoS passed on her personal thanks to MM and noted that the OPCC were delighted to invite MM to be part of their Quality Assurance Panel.

MM passed on his thanks and stated that he had very much enjoyed his time on the Committee and that he is very much looking forward to the next chapter on the Quality Assurance Panel.

MM gave a special welcome to Michelle Morris, who will be officially starting in November as a new Joint Audit Committee member.

**A270 2020/21:** **Minutes of the meeting held on 28th July 2021 and Matters Arising**

ME noted that on page 2 there are two actions with the same reference of A230. This will need amending.

ME noted that on page 4 and page 5 CM should be noted as CoS.

MM noted that two of the actions that are outstanding are relating to TIAA, these will be covered under the TIAA agenda items once HC has arrived. HC will be joining us around 11am.

All other actions have been completed.

**Action 270: CB to amend the minutes as per the discussion.**

**Decision D270: The minutes of the meeting held on the 25th July 2021 were accepted as a true record by the Committee pending the above amendments.**

**A271 2020/2021: HMICFRS Update**

MM welcomed InspRJ to the meeting.

InspRJ noted that Members would have received the PEEL 2020/21 Police effectiveness, efficiency and legitimacy report for Dyfed-Powys and they would have received the Dyfed-Powys Police HMICFRS activity update and action plan update report.

InspRJ gave Members an overview of recent HMICFRS activity and the force action plan.

It was noted that HMICFRS have recently introduced a new inspection framework which was piloted with Dyfed Powys Police between 15th November 2020 & 17th May 2021. This inspection was undertaken using a mix of virtual and in Force assessments. An overview was given of the twelve specific questions that the new framework is built upon.

This new framework has also introduced a new grade structure which now results in one of five grades being allocated against each question. These grades are; Outstanding, Good, Adequate, Requires Improvement and Inadequate.

Following the inspection, a de-brief took place on 7th June 2021 where HMICFRS senior leaders briefed Dyfed Powys Chief Officers on initial findings. The Force received its initial draft HMIC PEEL inspection report on 27th July 2021.

Following discussions at a national level there is recognition from HMICFRS that Forces who took part in the pilot process were assisting in developing the new framework, and that forces were being exposed to a previously untested arrangement, those pilot forces are being provided a further 6-month period to evidence improvement in those areas identified as requiring such from their inspections.

An action plan has been developed to address some of the areas for improvement highlighted. An overview was given of the core question areas highlighted for focus.

It was also explained that the force HMIC team maintain a register of all ongoing AFIs and recommendations that the Force is required to either implement or improve on. These are progressed through the appropriate governance meeting within the organisational structure.

It was noted that the Force Management Statement (FMS) will be an important document in making sure that challenges are recognised.

ME queried whether the financial implications of the recommendations have been considered. DoF noted that they have factored into the budget and into the FMS. Recommendations and costings will be prioritised to ensure high risk areas are dealt with first.

LH asked for an understanding of why some of the 2018 recommendations are still open. LH did however acknowledge that the last 18 months have been extremely challenging due to Covid-19. InspRJ confirmed that the six month action plan does address many of these outstanding recommendations.

LH also queried whether there is a detailed action plan that sits under the high level action plan that the Committee has had sight of. InspRJ confirmed that there is a detailed action plan for all outstanding recommendations. The action plan includes recommendation owners, actions and work streams with a link to evidence to show progress. The action plan also links in with the top ten risks for the force.

T/CC noted that two years ago they had approx. 300 AFI’s, there has been considerable amount of work undertaken to reduce these open recommendations. T/CC reassured Members that all recommendations are overseen by the DCC. It was also noted that the FMS was positively received last year and links closely with the Medium Term Financial Plan.

CoS noted that the OPCC maintains oversight of the Force HMICFRS performance and their office links in closely with InspRJ. Matters are also considered in a timely fashion at Policing Board, where the PCC holds the CC to account for performance.

MM noted that it is useful to invite the HMICFRS lead officer to the March JAC meeting.

The Committee thanks InspRJ for the update.

**A272 2020/2021: Corporate Governance Group meeting**

It was noted that JAC members had received a copy of the actions from the Corporate Governance Group meeting for information.

**A273 2020/2021: Treasury Management Strategy (TMS) Update**

IW explained that the TMS would usually be brought to this meeting in order to reflect on the work undertaken from April – September. Although work has been undertaken and they have been in communication with their TMS advisors in order to form the report, it was felt that in the absence of the CFO, the owner of the document, it would be more appropriate to present the TMS in December. This will also co-inside with a presentation from the TMS advisors at the Finance Seminar prior to the next JAC meeting.

IW gave an update in relation to their TMS advisors noting that they now have new advisors - Link Group.

**A273 2020/2021: Update from the Audit Governance Group meeting**

IW explained that the Audit Governance Group (AGG) meet quarterly to oversee and support audit recommendations resulting from internal audit activity across the Force and OPCC. It was reported at the last Joint Audit Committee that the number of open recommendations had been significantly reduced to 26. Inevitably this was set to increase due to the longer term nature of some of the remaining recommendations and progression of the current year audit plan. IW explained that there are currently 42 open recommendations which continues to be a much improved position year on year.

IW explained that although a number of the older recommendations are attached to systems implementation, most require policy changes. The Corporate Governance Group have requested that open Internal Audit recommendations be made standing items on oversight group / board agendas which helps to keep the need for action visible and offers a further route of support to business leads.

The AGG received a review of recurring themes in audit recommendations earlier this year. The 7 themes found were: Improved Timeliness, Enhanced Reporting, Need for Provision of Training, Compliance with Existing Policy, Improved Policy or Procedural Documentation, Improved Asset Tracking and Some Value for Money Action. At its most recent meeting the AGG tested current year recommendations against the 7 themes. A need for enhanced reporting, improved asset tracking and improved timeliness are the emergent themes in the current year.

IW explained that the AGG continues to review progress against the current plan, there have been 5 completed audits to date and attention has turned to planning for the 2022/23 audit programme.

The AGG also received the TIAA All Wales Comparison of Annual Reports 2020/21. This summarised year on year audit outcomes at all 4 police forces in Wales working under the collaborative contract.

It was seen that all 4 forces achieved more substantial assurance outcomes in 2020/21 then the prior year. Dyfed-Powys Police received the most limited assurance audit across the two years. IW explained that this was expected and readily acknowledged by both the AGG co-chairs and TIAA to be a consequence of directed attention towards areas of known risk and uncertainty.

ME reiterated that Dyfed-Powys Police does try and target areas of known risk in order to try and get the most out of audits, the number of limited assurance outcomes is therefore not a significant worry as these areas were chosen for an audit in order to help drive improvements.

IW also explained that they are exploring how audit recommendations can be taken into consideration in order to inform the risk register. The group in the last meeting took an action to implement a method whereby adverse audits, or indeed long outstanding open recommendations, would be used to trigger higher organisational risk scoring.

 **A274 2020/2021: Reports of the internal auditors**

 MM welcomed HC to the meeting.

HC noted the ongoing actions A254 and A256 from the last meeting for TIAA. HC will discuss these with JM and ensure that these updates are brought to the next meeting.

1. **Assurance Review of Legal Claims Handling / Litigation / Lessons Learned**

Outcome: Substantial Assurance with one priority 3 recommendation. The main findings of the audit were that the Legal Services Department manages civil claims effectively in accordance with Civil Procedure Rules 1998 and proposed that regular reporting of statistical data including the handling and costs of civil claims needs to be introduced. This recommendation has been accepted.

1. **Vetting – disproportionality in recruitment**

Outcome: Reasonable Assurance with one priority 2 recommendation and two priority 3 recommendations. In order to ensure that the Force is able to monitor vetting decisions to identify any disparities or disproportionality and take action to reduce them where appropriate, a new process has been developed and implemented. Evidence was provided during the review to confirm that the process was followed for the one rejection identified at the time of the review where the applicant was found to have been of Black, Asian and minority ethnic (BAME) or protected characteristics groups.

It was also found that with the implementation of the new vetting software system, the vetting Unit will need to ensure data on protected characteristics and reasons for rejection are produced, analysed and also presented the People Board for oversight.

1. **Assurance Review of the Resource Management Unit**

Outcome: Reasonable Assurance with two priority 2 recommendations and two priority 3 recommendations. The Resource Management Unit (RMU) has an effective process in place for managing Police Officer rotas on a long term basis, user access to the Duty Management System (DMS) was found to be not up to date and Sergeants and Inspectors are not always reviewing and monitoring rotas and where this is being undertaken there is no evidence of recording the outcomes of action taken.

It was explained that from management comments user access to DMS has been reviewed and it has been requested that those no longer requiring the access are removed.

It was also recommended that the new Resource Planner - Resource Management Unit be made fully aware of their obligations to refuse late annual leave requests due to not having appropriate number of officers on duty. Any judgment to override that decision be undertaken by senior officers based on a risk assessment.

ME noted the comment made on the bottom of page 9 of the report where it notes that the department is under resourced.

ME queried should all changes sit with the RMU manager once they have additional resources, as who is going to undertake these checks it is not clear within the report. HC noted that the department has plans to recruit and review the structure of the department. It was felt that this area was in hand and will be incorporated as part of the review.

DoF noted that the job descriptions and the restructure review of RMU have been considered by the Chief Officer Group.

MM queried on behalf of LH the implementation timetable date being noted as “Continuous, ongoing”. It was questioned whether this was appropriate due to the recommendation never being able to be finalised and achieved. It was suggested that this could be discussed at the Audit Governance Group.

It was also queried whether the review of user’s access to the DMS system was achieved by the implementation date of 25th of August. IW confirmed that he can see that the review of users’ access has been undertaken by this date and any users that no longer require access have been asked to be removed.

**Action 274: For the implementation timetable date noted as “Continuous, ongoing” to be discussed at the Audit Governance Group, to ensure that the recommendations can be achieved.**

1. **Assurance Review of Collaboration of Welsh Police- Annual Report comparison 2020-21**

HC explained that this is a collaborative review with the four Welsh Forces which has been brought to JAC for information purposes. HC explained that this report looks at the audit outcomes and number of recommendations given from the audits undertaken within the four Welsh forces.

MM reiterated as discussed under the Audit and Governance update, that although Dyfed-Powys received the highest number of limited assurance outcomes for their audits, this may be down to focusing their audits on areas of high risk, and areas that the force knew required improvements.

HC agreed with this and stated that it is useful for areas of high risk to be audited in order to ensure that auditors can help make recommendations for improvement.

1. **Assurance Review of Governance – Development of the Police and Crime Plan**

Outcome: Substantial Assurance with no recommendations. It was found that the development of the Police and Crime Plan was evidenced to be directed by a careful and extensive planning process and an informed and inclusive consultation process was undertaken.

HC stated that this was a very positive audit report.

CoS conformed that they are hoping to be able to have the Police and Crime Plan ready for publication by the end of the year.

**A275 2019/2020: Summary Internal controls Assurance (SICA) Report 2020/21**

# HC explained that this report provides the Joint Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of work against the agreed Internal Audit plan as at 12th October 2021.

# HC explained that in their recent ‘Post-Lockdown Working Practices Briefing’, they explored the results of their survey of clients to ascertain how organisations are planning to deliver some of their functions going forward. They asked a number of questions regarding Joint Audit Committee meetings and their effectiveness since the pandemic started and gained thoughts on how these will take place once restrictions are eased. It was noted that the experience of remotely held Joint Audit Committees meetings has been positive with the majority of respondents recording no change, or increased attendance, efficiency and engagement at meetings.

# HC gave an overview of all priority one recommendations and the progress made against the three priority 3 recommendations that still remain open. HC explained that work against the plan has just started and therefore there are a number of audits ongoing. It is expected that there will be a number of audits brought to the next meeting. Progress against the plan is going well, HC explained that some audits are being undertaken in person and are still being undertaken remotely, TIAA will work with Dyfed-Powys to suit their requirements.

**A276 2020/2021: Force significant Corporate Risks**

MM welcomed KP to the meeting in her capacity as Force lead on Risk. KP also welcomed DM, who is undertaking the role of Risk and Assurance Officer. KP explained that in consultation with Huw Morgans before his retirement, they considered how they could re-shape the management of risk within the Force. This consultation resulted in KP taking on the strategic elements of HMs role and DM taking on the co-ordination and facilitation of the role.

KP explained that the first section of the report that Members would have received looks at the top 3 risks. These are Road Traffic toxicology (RTTOX) samples and Drugs casework nearing service delivery capacity, the Force Communication fall back site and the Crime Recording and HMICFRS Cause for Concern. It was explained that none of the risk scores in relation to these areas have been changed since the previous meeting.

KP reassured the Committee that in terms of progress against these areas they are relatively satisfied that progress is being made, mitigations are in place and continue to be strengthened.

New areas of risk include; a risk in relation to Windows 10 version 1809 reaching ‘End of Life’ on 11/05/21. The Dyfed-Powys Police Windows Estate will be updated to Windows 10 version 20H2 to remove the risks associated with obsolete software. 2200 devices have been updated/replaced with the latest Windows 10 20H2 build in-line with the NEP blueprint requirements with a maximum of 130 devices left outstanding. It is thought that this number is overinflated and the actual number to be significantly lower, investigations into this are currently in process. Rollout is expected by the end of October, assuming that the Force will be physically able to reach all devices.

The second new risk is Goleudy and non-compliance with contracted timeliness for victim updates, initial victim contact and VCOP compliance and the final new risk is the Force has determined there is a risk to the effective delivery of policing in line with the Police and Crime Plan priorities due to increasing demand upon its resources.

ME noted that the update on the Road Traffic Toxicology refers to a previous reference number, it was noted that this is difficult to follow as Members do not have access to previous risk references.

KP acknowledged this point and explained that TIAA have recently completed an audit of their risk management arrangements and it is looking likely that they will receive Substantial Assurance. As part of the audit, the Road Traffic Toxicology risk and the increased demand on Policing Services throughout the summer were considered. The reference codes refer to the TIAA audit on these risk entries.

ME queried why the increased demand on Policing over the Summer was deemed as a risk for the risk register. It was felt that the pressure of Policing fluctuates naturally and will always be an ongoing risk due to the nature of the Service. KP noted that this has been discussed and due to concerns held by Chief Officers over the increase in the demand due to recent restrictions and the belief that this would cause an increase in activity over the Summer. It was noted that it was felt from the increase in data from the Force Communications Centre (FCC) and the increase in call volumes, led to an increased concern on how the service was going to respond to the increase in demand with existing resource levels. It has featured on the risk register but a review of this risk with Chief Officers will be timely to understand if this risk can be removed from the risk register.

DoF explained that there was an increased concern over the Summer in relation to the increase in demand on Policing nationally. Locally they were expecting a 25% increase in demand. It was felt that should anything affect the delivery of policing priorities and the delivery of the Police and Crime Plan then it should be placed on the risk register. Mitigations were put in place to ensure additional support for the FCC and custody etc.

MM asked DoF if it would be possible to have some further information as noted above added to the risk register to support the reasoning behind the decision for the demand on Policing over the Summer to be added as a risk.

**Action 276: DoF to add a summary on why the delivery of Policing over the summer was deemed to be a risk for the register.**

KP explained that the Forensic medical examination of children risk was discharged in September. KP also explained that there has been a review and amendment to risk management and governance arrangements. By strengthening the governance arrangements and ownership of risk management it has resulted in the approval of a recommendation to the Force Executive Board on 9th March 2021 to discharge the Dynamic Risk register, ensuring the appropriate transfer of the remaining risks onto the Corporate Risk Register and Information Risk Register.

KP explained that the last section of the report focuses on the Information Risk Register. It currently has 18 risks, 5 of which also feature on the Corporate Risk Register.

ME noted in relation to risk 3 – “Disclosure Staff are currently unable to research Outlook for messages containing Personal Data relating to Data Subjects who apply for Subject Access Requests under the Data Protection Act 2018” That the reason as to why this is a risk has been discussed previously in the last meeting, as noted on page 12 of the last minutes. It would be useful to note as discussed at the last meeting that this is a risk due to the financial and reputational implication that this could have on the organisation.

ME also queried on risk 11 in relation to the functionality issues of the CCTV in custody. ME notes that the report details that Meetings have been held between HQ Specialist Operations and the Estates Department and that the Chief Inspector Custody updated the risk position by reporting that a GAP analysis had been undertaken by contractors to the Estates function and the findings would be discussed prior to the next Operational Estates Group meeting, with the findings presented to that Group. ME felt that the usage issues and the potential of footage being deleted etc. is not covered. CCTV is highly valuable and if there are usage issues or the need for training this could be easily rectified to try and mitigate a part of this risk. KP agreed and will look at this aspect.

ME queried whether risk 14 should be placed on the register due to this being an ongoing risk. KP agreed and stated that this will be discussed with Data Protection.

ME queried risk 17 - The Force does not have a ‘Records of Processing Activity’ (ROPA) in place which is a legal requirement. Although it notes that this is a legal requirement it states that this is not discussed at the Information Assurance Board (IAB). If IAB is not responsible for looking at this requirement, which Board is responsible? KP agreed and will review.

KP noted that she is keen to hear Members views on the reporting of risk to the Committee. Currently the risk report to the Committee is very comprehensive and detailed. KP asked if Members wishes for this style of reporting to continue or whether members would prefer a more focused report, in particular in relation to the information provided on the Information Risk register. An update of progress being made on the Information Risk Register can be given rather than detail of all risks.

MM and ME stated that the full risk register usually comes to the March JAC meetings as this helps to determine what is going forward for the internal audit programme for the forthcoming year. The interim reports on risk are useful in order to highlight any changes, new significant risks or any significant points to bring to the Committees attention.

**A277 2020/2021: OPCC Corporate Risk register**

CoS explained that Members would have received an update report on the OPCC Corporate Risk register. The top 3 risks featuring on the OPCC Corporate Risk Register remain the same as those presented in July.

CoS explained that the Estates Gold Group would be drawing to a conclusion over the coming months and that they are now clear on the direction of travel and an implementation team has been pulled together to address issues. They are confident that progress will be made over the next quarter.

**A278 2020/2021: Fraud activity update**

MM explained that due to these fraud cases being ongoing this report is for information purposes only.

**A279 2020/2021: Data Protection and breaches update**

MM welcomed MR to the meeting.

MR thanked Members for the invite to attend in the absence of Debby Jones.

MR noted that during the current reporting period there were a total of 622 Freedom of Information requests received compared to 631 closed. This equates on average to 22.2 requests a week being received compared to an average of 22.5 requests a week being closed. This is a slight increase compared to the previous reporting period where there were a total of 605 requests received compared to 557 closed; an average of 20.1 requests per week being received compared to an average of 18.5 requests per week being closed.

MR noted that it is very difficult for the department to gauge how much requests they will receive every month, which can cause periods where the department is low on staff difficult to manage.

MR noted that in terms of Data Protection breaches between March to September 2021 there have been 56 potential Data Protection breaches recorded since the previous report. Three have been referred to the Information Commissioner’s Office (ICO). The ICO have advised of no further action in respect to two cases, and nothing further has been received from the ICO in respect to the third case. A number of breaches have been referred via PSD and continue under investigation – which demonstrates that not all are proven data protection breaches at this time. The majority of data protection breaches are as a result of information not being recorded correctly in the first instance. Data quality is an area that continues to be an area of focus in order to educate individuals on the importance of checking information when entered initially onto systems etc. Reminders on the importance of data quality will be sent out via a bulletin to all staff. The Niche system will also be introduced next year, there will be intense training given in relation to how to use the system which will have a focus on data quality. Niche will also have a built in checking prompt to ask individuals to double check information entered. This will provide an additional layer of safeguarding and mitigation in relation to breaches.

ME queried the data protection breaches table on the breakdown of data protection breaches and queried how the department will monitor their success from increased training and messages focusing on data quality.. MR noted that monitoring the success is difficult but they will continue to try and educate individuals on the importance of regularly checking data that is recorded.

The Committee thanked MR for the update.

**A280 2020/2021: Any other business**

IW noted that for Members attention that CIPFA do periodically offer training to JAC Members. These training sessions are being held virtually at present and there are opportunities for Members to attend if desired.

MM noted that the All Wales Training sessions are always very useful and tailored to matters arising in Wales.

**Action 280: Members to let CB know if they would like to attend the next CIPFA training session– “Update For Police Audit Committee Members' Webinar on 18th November.**

MM thanked everyone for all the support over the years and wished ME the very best in taking over the position as JAC Chair.

CoS wished MM the very best and thanked him once again for all his contributions to the Committee over the years.

TIAA also thanked MM for all the support and feedback that they have received.

The Committee wished MM all the very best for the future.

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| DECISIONS ARISING FROM MEETING 19th October 2021 |
| Decision No. | Decision Summary | Progress |
| **Decision D270** | **The minutes of the meeting held on the 25th July 2021 were accepted as a true record by the Committee pending the above amendments.** | **Complete** |

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|  | ACTION SUMMARY FROM MEETING ON (19th October 2021) |
| **Action No** | **Action Summary** | **To be progressed by** |  **Progress** |
| **Action 270**  | **CB to amend the minutes as per the discussion.**  | **CB** | **Complete** |
| **Action 274**  | **For the implementation timetable date noted as “Continuous, ongoing” to be discussed at the Audit Governance Group, to ensure that the recommendations can be achieved.**  | **IW/CoS** | **Complete** |
| **Action 276**  | **DoF to add a summary on why the delivery of Policing over the summer was deemed to be a risk for the register.**  | **DoF** | **Ongoing** |
| **Action 280.** | **Members to let CB know if they would like to attend the next CIPFA training session– “Update For Police Audit Committee Members' Webinar on 18th November.** | **Members** | **Complete** |

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| **ONGOING ACTIONS SUMMARY FROM PREVIOUS MEETINGS** |
| **Action No** | **Action Summary** | **To be progressed by** |
| **A254** | **For JM to speak with the auditors involved with the Review of Procurement – Strategic Lead audit and to see if the £500 limit for a value of money form to be submitted was discussed with Gwent at the time. With the aim of making a recommendation to Gwent’s JAC that Dyfed-Powys have highlighted this query as a possible area that may cause resource implications.** | **JM** |
| **A256** | **JM will amend the number of days for reviewing figure within the Annual Internal Audit Plan 2021/22 to ensure that it is correct and in line with the contract.** | **JM** |