



Mae'r ddogfen hon ar gael yn Gymraeg yn ogystal â Saesneg.

This document is available in Welsh as well as English.

<u>Members:</u>	Mr Malcolm MacDonald (MM) Mr Martin Evans (ME) Mr Alasdair Kenwright (AMSK)
<u>Also Present:</u>	Mr Dafydd Llywelyn Police & Crime Commissioner (PCC) Mr Mark Collins, Chief Constable (CC) Mrs Carys Morgans, Chief of Staff (CoS) Ms Beverley Peatling, Chief Finance Officer (CFO) Mr Edwin Harries, Director of Finance (DoF) Mr Ian Williams, Assistant Director of Finance (IW) Mr Jonathan Maddock (TIAA), (JM) Miss Caryl Bond, Assurance Support Officer Mr James Tansley, OPCC Student Mr Mark Pickering, Arlingclose (MP)
<u>Apologies:</u>	Ms Vicky Davies, TIAA (VD) Mr Jason Blewitt, WAO (JB) Mr Andre Morgan (AM)
<u>Declarations of Interest:</u>	None.

ACTION SUMMARY FROM MEETING ON (30 th November 2018)			
Action N ^o	Action Summary	To be progressed by	Progress
A74 2017/18	To correct the typo on the bottom of page 11 as discussed.	OPCC	Complete
A74 2017/18	To circulate the Annual Audit Letter 2017/18 via email.	OPCC	Complete
A76 2017/18	To receive an update from the Force in terms of a date and way forward for point 18 of the Interim – Follow Up Review report.	Force	Complete
A77 2017/18	The Forensic Services risk to be added to the Corporate Risk register.	DoF	Complete
A79 2017/18	An open advert to be put out advertising the opportunity to become a JAC member.	OPCC	Complete
A79 2017/18	CFO will check that the Internal Audit Contract is progressing as to plan.	CFO	Complete

MM welcomed everyone to the meeting.
Apologies were given on behalf of Andre Morgan, Jason Blewitt and Vicky Davies.

A80 2017/18 Minutes of the meeting held on 30th November 2018 and Matters Arising

MM noted that there is a typo on the bottom of page 10, revaluation needs to be changed to evaluation.

Action A80: To correct the typo on page 10 of minutes as discussed.

CC confirmed that the vetting backlog which was discussed within the last meeting had been cleared within the HMIC target of 31st of December 2018. CC explained that they have recently re-organised the department and are waiting on additional staff to commence. MM asked for thanks to be passed on to the relevant individuals for their hard work and progress.

It was noted that in terms of the response from Carmarthenshire County Council in relation to the Review of the Debtors 2017/18 this is now being progressed and taken forward.

The actions from the previous meeting was discussed. Actions A74, A76, A77, and A79 have been completed.

Action A76; DoF explained that this was to do with an audit follow up and previous recommendations to document processes used by the Learning and Development department to request and book onto training, record keeping etc. DoF explained that a process map has been circulated and therefore this action is now complete.

In terms of the ongoing actions; a discussion took place in relation to A38 which is for the JAC ToR to be reviewed. It was proposed for these to be reviewed within the June seminar. The Committee members agreed with this proposal.

Decision A80: Subject to the noted amendment the minutes of the meeting held on 30th November 2018 were accepted as a true record.

A81 Wales Audit Office annual Audit letter 2017/18:

This letter was issued on the 30th of November. DoF wished to note that some of the context budget information dates back to November and changes have been made. Information within the letter has now been superseded.

A82 Wales Audit Office Draft Audit Plan 2019/20

MM explained that the main purpose of this plan is to set out proposed work for 2019/20 with a major feature of the plan being looking at the fees structure.

ME noted that in relation to point 21 that as per approved fee scheme for 2018-19, a small increase has been applied to the fee rates (less than 1%), this gives no indication on how much more this is compared to previous years. MM stated that this question can be fed

back to the Wales Audit Office (WAO). MM also noted that with the shorter period for the closure of accounts, the issue which has arisen in the past is whether WAO have enough resources.

A discussion also arose in relation to ensuring that forces within Wales are receiving adequate support from the WAO. IW also noted that it is his objective to make the audit process as effective as possible, and he will have discussions with WAO to achieve this. The CFO stated that both she and the DoF have quarterly meetings with the WAO and this is something that can certainly be discussed then.

Action A82: For the questions and points which have arisen from reading the WAO Draft Audit Plan to be fed back to the WAO.

MM also noted that they had no document setting out their fee structure had been received this year. CFO stated that WAO are currently going through a structural review.

A83 2018/19: Progress Report (SICA)

JM presented the SICA report which provides the committee with an update on the progress of their internal audit work up to the 26th of February 2019. It was noted that they have completed eight reviews since the last report, they include; Quality management System-Compliance checks Quarter 3, Treasury Management, Fixed Assets, Commissioner's Grants, Creditors and Governance –Performance Management. It was explained that the Fleet Management report and the Resource Management report had both been taken to the last JAC meeting, but weren't within the last SICA report due to the finalisation date and timings. Appendix A showed progress made against the Internal Audit plan. JM stated that all reviews have now been booked and are scheduled to be complete by the end of March as planned.

MM raised the point that some statements would need to be available for inclusion in the Annual Accounts before the Internal Audit Annual Review. JM noted this and will liaise with Kerrie Phillips (KP).

MM also queried whether the Payslip Law changes for April 2019 would have an impact on the force. DoF stated that he is currently in the process of looking into this, but is confident that with some work they would be able to meet the requirements. JM stated that the date for this may have been deferred. JM will look into this further and contact the DoF.

A84 To consider the Treasury Management Strategy and receive a presentation from Arlingclose

CFO advised members that the Commissioner is required to approve a Treasury Management Strategy before the start of each financial year. In addition to this the Welsh Government guidance on Local Authority Investments also requires the Commissioner to approve an Investment Strategy.

To aid Members' consideration of the Treasury Management Strategy, MP from Arlingclose, Treasury Management Advisors gave a comprehensive presentation on the

current economic position, market conditions, treasury management performance metrics and explained the key elements which needed consideration for the Strategy.

Action 84: OPCC to circulate the Arlingclose presentation slides to members.

MM and CFO thanked MP for his presentation and for the work of Arlingclose. The Committee members reiterated that it was very useful to receive the inputs.

PCC asked whether the Force and OPCC should re-assess the Treasury Management Strategy after Brexit. CFO stated that they receive daily updates, news and advice in relation to national developments on the investment portfolio. DoF also stated that the policy allows the flexibility to react to changes within the market, following the advice from Arlingclose whilst considering their local position.

PCC queried whether there was any way in which the Force could learn from other organisations who were still low on risk but with a higher yield. CFO stated that they do need to work on their capital forecasting and their utilization of reserves; this will help inform some of the investment decisions. IW noted that he had previously asked MP the question on how the organisation with the highest returns had achieved this and it was explained that this had been done through property/site investments.

MM stated that it is reassuring to know that the Force is looking at the comparators and that there is a six month review report.

CFO explained that from discussions it has been decided that moving forward it may be a positive step to create a document which incorporates both the Medium Term Financial Plan and Treasury Management Strategy, this will hopefully avoid replication, making the documents more comprehensible for individuals to read.

The PCC asked whether there are any restrictions on their investing activities as an organisation being a Police force. CFO stated that there are still some restrictions, but there has been some work undertaken recently regarding investments and income generation.

Decision 84: The Committee recommended the Treasury Management Strategy and Investment Policy to the PCC for approval.

The PCC and CC both noted that it may be useful to have the Arlingclose presentation as part of the December finance seminar in future, as this would be useful to share with the attendees including members of the Police and Crime Panel. CFO stated that receiving the presentation within the finance seminar would possibly be a better time as this may help shape their medium term financial plan. The Committee agreed with this proposal and it was noted that this would allow them to focus on the Dyfed-Powys Treasury Management Strategy within their March meetings having already received information on what has been an influence on proposals.

Action 84: To invite Arlingclose to present at the finance seminar in December.

CFO stated that in relation to income generation there is a piece of work currently ongoing regarding powers of competence and that she will undertake further research regarding this to understand more regarding limitations and risk.

A85 Draft Internal Audit Plan

DoF explained that this report has come from a discussion with TIAA regarding their new contract which commences in June 2019. It has been noted that if no audits are carried out during quarter 1 then they will be behind schedule for the year. This paper identifies some audits that were in the previous plan that they could proceed to carry out in the first quarter. It was explained that with the new contract a new audit plan will need to be submitted. The proposal in terms of the audits to be carried out in the first quarter are; Collaboration projects- focusing on overall collaboration governance, HR management – training and recruitment, Data Assurance and Annual Governance Statement Review.

MM queried whether there would need to have an extension on the current contract which will be ending in March, as the new contract was commencing in June. JM confirmed that they have received an official letter confirming that they have been awarded the contract with the four Welsh forces for the next two years. The new contract will be effective from the 1st of April so no extension will be needed.

Decision A85: The members were happy to recommend the audit list within the draft internal audit plan with an element of flexibility for the CC and PCC to have the relevant discussions with the finance team to approve the proposed list.

A86 2018/19: Reports of the internal auditors

Six reports have been finalised since the last committee meeting and therefore have been brought to the committee's attention for consideration.

a) Compliance Review of the Quality Management System (QMS) Procedures Q3

No overall assurance assessment was provided as this was an operational, rather than an assurance review. The overall conclusion was that the audits undertaken within the Scientific Support Unit and Digital and Crime Unit generally complied with the requirements of ISO. A small number of corrective actions were identified and reported in compliance with the Quality Management System reporting methodology and have been taken forward.

PCC noted for information that the Scientific Support Unit are at the forefront of the ISO accreditation nationally. CC reiterated that they are the only force nationally that have an accredited finger print department.

b) Compliance Review of Treasury Management

Outcome: Substantial Assurance with no recommendations made. JM noted that this review has been carried out for three years running and has been awarded with substantial assurance each year with either no recommendations or with low level recommendations. This shows consistency of approach in terms of treasury management within the Force.

c) Assurance Review of Fixed Assets

Outcome: Reasonable Assurance with two priority 2 recommendations and one priority 3 recommendations. The review considered the identification of assets that need to be recorded in the asset register; the identification, locating and recording of assets, inventories and the disposal of assets. The scope of the review did not include consideration of the purchasing, depreciation policies or insurance arrangements. JM explained that both priority 2 recommendations have been accepted. The recommendations included; transactions coded to capital codes be reviewed on a quarterly basis by the Assistant Accountant in compliance with the Financial Procedures for the Control of Capital Assets and the second was in relation to a vehicle which had been written off and the net value of the vehicle needed to be amended with the fixed asset register.

AK noted that point 11.36 of the report has been taking a long time to address. This is in relation to the land deeds of two properties being missing. The Force is in the process of obtaining the land deeds from land registry who have been notified and chased. It was discussed that this is in hand, but is a lengthy process.

d) Assurance Review of Commissioners Grants

Outcome: Reasonable Assurance with one priority 2 recommendation. The review considered the arrangements for the assessing, awarding and compliance monitoring process. The one recommendation found that there have been ongoing issues with Goleudy's ability to produce reliable performance management information which need to be addressed to enable the outcomes of the service to be assessed. It was noted that their software and systems need amending to allow data and statistics to be collected easily. Work is ongoing to achieve this.

e) Assurance Review of Creditors

Outcome: Reasonable Assurance with one priority 2 recommendation and one priority 3 recommendation. It was found that there were no receipts to support some of the cardholder expenditure during April, May, June, July and August 2018. The credit card has since been suspended whilst waiting for relevant documentation to be scanned as evidence. The second recommendation is for all DD01 forms to be reviewed and updated; this has since been agreed and completed.

MM raised a concern regarding point 11.36 within the report that the average number of days to pay an invoice from British Gas is 1,577. IW explained that this is due to a delay in receiving the invoices; meetings are in place to see how processes can be put in place to ensure that invoices are delivered and paid in a timelier manner.

f) Assurance Review of Governance – Performance Management

Outcome: Substantial Assurance with three priority 3 recommendations. The recommendations included that the Policing Board and Policing Accountability Board terms of reference be reviewed, that all relevant performance data presented to the Performance and Outcomes Board be linked to or cross-referenced to one of the priorities of the Police

and Crime Plan and that the Minutes of the Policing Board and Police Accountability Board be published on the OPCC's website in a more timely manner.

CoS stated that they are currently looking at the terms of reference as part of the governance review and that the recommendation in terms of the Performance and Outcomes Board is being taken forward, with future Performance and Outcomes Board meetings from April 2019 combining a thematic approach with issues arising directly from Police and Crime Plan priorities. CoS also noted that processes have been put in place to help ensure that the minutes of PB and PAB are published online regularly.

CC left at this point.

g) Welsh Language Standards Comparison for the Welsh Forces

JM explained that as requested from the Committee during a previous meeting, this document is the collation of the internal audit findings of the Welsh Language Standards reviews for the 4 Welsh Police and Crime Commissioners and Chief Constables and is provided for information only. JM informed the group that some areas had a joint Welsh language report for the Force and OPCC and some had opted for separate reports.

MM queried why the forces have a different number of statutory Welsh language standards. CoS explained that the number of standards within each organisation varies and is decided by the Welsh language Commissioner. MM also asked in relation to a previous concern regarding the use of the Welsh language in custody in terms of custody records and interviews. The CoS explained that this is an issue that the four Welsh language leads are taking forward in liaison with Welsh Language Commissioner's Office.

The DoF stated that it would be useful to know where each force sits in terms of their compliance with the Welsh Language Standards. JM will look into this further and see if this information can be shared with the Committee.

Action 86: TIAA to see if they are able to share information on where each Force sits in terms of their compliance with the Welsh Language Standards.

A87 2017/2018: Independent External PSIAS Review 2017.

MM thanked TIAA for providing the document. AK asked whether it would be possible to have some further information on who SGH Associates are. JM stated that he will find out some more information in terms of the background of the Associates.

Action A87: TIAA to provide the Committee with some further information on the background of SGH Associates.

The PCC asked how regular these reports are undertaken. JM confirmed that an external review of the internal auditors is undertaken every three years.

A88 2017/2018: Draft Accounting Policies for 2018/19 Statement of Accounts

IW explained that there have not been many changes from previous versions of the policies, with no significant proposed changes. IW explained that in terms of the standards that they are obliged to follow the implementation of IFRS9 financial instruments, however, due to the nature of the investments that the Commissioner holds this has had no impact on the nature of their accounts this year. The implementation of IFRS 16, the new leases accounting standard, has been delayed for an additional year to April 2020.

MM queried in relation to the title on page 5, and felt that the content of the section related to the way in which the council tax contributes to the annual revenue and is wider than what the title implies. MM suggested a title 'Annual Contribution to revenue' as being more suitable. MM also noted that within the content the phrase 'his overall borrowing' is used and should read 'the overall borrowing'. The Committee agreed with these points.

Action 88: IW will amend the Draft Accounting Policies for 2018/19 Statement of Accounts document in line discussions.

Decision A88: Subject to the two changes the members were happy to recommend the Draft Accounting Policies for 2018/19 Statement of Accounts to the CC and PCC.

A89 2017/18: Revaluation Reserve review

DoF explained that this document relates to the work of the Wales Audit Office on the Financial Statements for 2017/18. An imbalance in the Revaluation Reserve was identified and included as a matter arising in the ISA260 Report. In summary the imbalance has resulted from revaluations and restatements in respect of Investment properties (mainly masts and properties occupied by other organisations) having been adjusted against the Revaluation Reserve as opposed to the Comprehensive Income and Expenditure Statement; as required by the code. The entries will be corrected in the 2018/19 financial statements. The DoF explained that this will have no impact on useable reserves, nor on the carrying values of assets, nor the out-turn position in respect of the Chief Constable and Group Accounts. An adjustment to the Revaluation Reserve note will also be required. DoF stated that they have liaised with WAO, who are content with their response to the findings.

A90 2017/18: The Annual Accounts timetable

IW explained that the purpose of this document is to set out the time table for the completion of the 2018/19 Financial Accounts. The deadline for a draft statement of Accounts is the 31st of May, with the deadline of a final version to be presented and signed to the Committee on the 30th of July. IW explained that a draft will be considered in detail at the JAC finance seminar on the 19th of June.

MM queried why the draft to the OPCC is after the 31st of May. IW noted that the table needs amending to ensure that the draft is also submitted to the OPCC at the end of May.

Action A90: IW to amend the Annual Accounts timetable to state that the draft document be sent to the OPCC at the end of May.

A91 2017/18: The Capital and Reserves Strategy as contained in the Medium Term Financial Plan 2019/20 – 2023/24

The CFO explained that this document includes the Reserves and Capital Strategy which this year has been incorporated as part of the Medium Term Financial Plan. CFO explained that the Local Government Finance Act of 1992 requires local authorities in England and Wales to have regard to the level of reserves needed for meeting estimated future expenditure when calculating their budget requirement and the Financial Management Code of Practice states that the Commissioner should establish a strategy on reserves. CFO explained that the Home Office released some guidance back in 2018 on Police Financial Reserves seeking enhanced transparency to demonstrate clear utilization of plans; this has resulted in a detailed Medium Term Financial Plan which is published on the OPCC website.

The Capital Strategy set outs the principles that underpin the Commissioner's forward plan and is a vital tool to support planning and corporate working across the two corporations sole. Strategic capital investment is fundamental in achieving delivery of the Police & Crime Plan, supporting service delivery, rationalising and improving facilities and enhancing technology to improve productivity and performance. MM noted that he found the document to be very useful and informative.

CFO explained that in future they will be looking at incorporating the Treasury Management Strategy within the Medium Term Financial Plan to create an all-encompassing document to avoid duplication.

A discussion took place regarding the table on page 31 showing the Cost Reduction Summary for 2019/20 to 2012/24. The DoF noted that predicting savings from contractual efficiencies is very difficult; however, there is a large amount of national work ongoing in terms of procurement in which there are able to consider for the 2019/20 information.

The PCC referred to the Home Office letter in relation to the finance settlements which stipulates that forces should be able to clearly detail their efficiencies. The PCC felt that improvements had been made in this area, however, the way in which efficiency work is recorded needs improving. It would be useful to have a detailed efficiency plan. ME stated it would be useful to show and market the efficiencies already achieved and the efficiency changes that have been undertaken to improve on last year's savings.

AK commented that he felt that the document was well constructed and clear.

Decision A91: The members were happy to recommend the Capital and Reserves Strategy as contained in the Medium Term Financial Plan 2019/20 – 2023/24 to the CC and PCC.

A92 Draft of the Joint Corporate Governance Framework 2019/20.

CoS explained that an in-depth piece of work was carried out in relation to the 2018/19 Joint Corporate Governance Framework and as such it was felt that only a light review was needed for 2019/20 with not many changes being required. Proposed changes to the

framework were detailed in a summary document and mainly related to legislative changes and updates to specific issues.

MM noted that it was useful to see all the changes listed in comparison to last year.

CoS stated that the report is currently going through consultation with feedback being taken to Policing Board for final approval by the PCC and CC later this month. Once approved the framework will be published, alongside a FAQ document to assist individuals to navigate through the document. Members were happy with this proposal.

A93 2017/18: HMIC and Force Management Statement update.

DoF gave an update on HMIC explaining that the last PEEL Efficiency 2017 report was published on 9 November. The Force was awarded a grade of Requires Improvement – the same grade awarded in 2016. It should be noted though that the narrative recognises a much improved position on the previous year and that the Force are moving towards a grade of Good.

The PEEL Legitimacy 2017 report was published on 12 December where the Force was awarded a grade of Good – an improvement on the grading of Requires Improvement awarded in 2016.

In April 2018 the Force was inspected against Crime Data Integrity, the HMIC’s review of ethical and appropriate crime recording. The Force was awarded a grade of Requires Improvement. Based on the fieldwork it was estimated that 87.8% of reported crimes were recorded, in order to achieve a good grading compliance rate of 90% is required. Work is ongoing to achieve this.

DoF explained that in terms of work priorities, Dyfed-Powys is currently working on their second Force Management Statement (FMS) with the deadline of the 29th of March in order to submit a first draft and a final draft by the 31st of May. MM noted that it would be useful to have an update regarding the FMS at the June seminar.

A94 2017/18: Report on the All Wales JAC Development days.

MM gave a brief overview of the Development day for Audit Committee members in Wales on the 19th of February 2019. CFO confirmed that North Wales will be leading on the Development Day in 2020.

A95 2017/18: Corporate Governance Group minutes- 13th February 2019

The Committee looked at the actions raised within the last Corporate Governance Group meeting.

DoF stated that the main focus within this meeting was on the Annual Governance Statement (AGS). It was noted within the meeting that both statements have successfully been amalgamated and that progress was being made effectively against progress matrix.

MM noted that it would be very useful to have KP at the June seminar.

Action 95: An invite for the June seminar to be circulated to KP.

A96 2017/18: Draft Joint Audit committee Annual Report 2018/19

CoS thanked JT for his assistance in preparing this year's Annual Report. MM stated that he would like an amendment to be made in terms of the order of the paragraphs included in his foreword.

Action 96: Amendment to be made on MMs foreword within the Joint Audit Committee Annual Report 2018/19.

CoS asked whether the Committee agreed with the priorities that have been set out for 2018/19. MM asked that having received the guidance for streamlining the accounts that a priority be added to support the implementation of the guidance alongside their review of the annual accounts and annual governance statements.

CFO added that another possible priority would be to conduct a review of the new CIPFA guidance on Joint Audit Committees.

Action 96: CoS will re-circulate the Annual Report following the amendments being made.

Action 96: CB to ask Committee members for information on their profile and background to be published on the PCCs website.

A97 2017/18: The Force and OPCC Risk Registers

CoS outlined that the Members receive a quarterly summary report on the risk registers which highlights key risks and any changes, however, annually the Committee receive the full risk register. MM agreed with this approach, however, noted that possibly in future a copy of the force full register would be adequate and not necessary to receive the Board risk registers.

MM brought risk number 22 to the Committees attention, noting that this is a new risk regarding instability of the Red box system that records voice on the 999/101 Airwaves system. This has been given a risk score of 20 with the system failing for 12-hour slots and does not appear to be being resolved by manufacturer. AK stated that it would be interesting to see how frequent the issue occurs and what the policy/ contract says about failings and the company's response rate to issues. The DoF stated that at present diagnosing the cause of the issue is problematic.

ME brought risk number 15 to the Committees attention. This was in relation to the risks of exposure to Fentanyl and Carfentanyl drugs and the impact of the controls to mitigate this risk impacting on the processes that support the Criminal Justice Department. ME noted that this risk incorporated two completely different risks, one being a health and safety concern and the other being a process risk, and queried whether they should be included on the register separately.

ME queried why a number of the risks on the register had received a significant downgrade. It was felt that more detail needs to be included in the explanation box in order to support the decision for changing the risk scores. For example, number 14 on the register in relation to the Radox Toxicology Forensic Provision that the score of this risk has changed

from a risk score of 18 down to an 8. ME noted that within the explanation of risk it states that this is a live national issue and queried why a downgrade was felt appropriate. ME noted similar concerns with Risk number nine regarding PNCs (score has changed from 20 to a 12) and risk number four (changed from a score of 20 to an 8). It was discussed that descriptions don't always include an explanation of the work that has been undertaken and therefore reflect the change of scores.

A discussion took place on where the change of risk scores are discussed and agreed. Members were advised that the Risk Register is signed off at Force Executive Board.

In terms of the OPCC register, ME queried risk number nine, regarding money being held in a trust account and Trustees not agreeing on a way forward. This risk has moved from a 12 down to a 2 with no explanation given as to the actions taken to mitigate risk. PCC stated that this risk has now been mitigated due to new trustees and therefore position has changed and could be taken off the register. CFO questioned where legally the trust sits in terms of its link to the OPCC and reputational risk.

Action97: CoS to consider where the trust legally sits in terms of its link with the OPCC.

JM noted that when they review the risk registers they pick two risks from the list. In their latest review TIAA have picked up similar concerns on the scoring of risks.

CFO stated that it would be beneficial to note this concern as a risk on the register in terms of the scoring of risks and the governance processes in place in terms of approval of changes.

Action 97: A risk to be added to the risk register in terms of the processes in place regarding scoring and approving changes to risk scores.

A98 2017/18: Draft Commissioners and Chief Constable's Annual Governance Statement 2018/19.

DoF explained that work has been undertaken as a result of discussions at the Corporate Governance meeting and that this draft version will be going into the draft accounts subject to the Committees comments and feedback. The final version will need to be completed in June.

MM noted that due to the Streamlining the Accounts CIPFA guidance being received at the pre-publication stage, it was felt that it may be more appropriate to possibly review the accounts considering this guidance next year. Therefore having minimal changes to the document for this year.

CFO stated that the WAOs comment within their Management letter needed consideration particularly the suggestion that internal audit do a review of their self-evaluation and the concerns raised that the document states what our governance processes as opposed to evaluate the effectiveness of arrangements. CIPFA within the February training day stated the need to have a Corporate Governance Framework that outlines what our arrangements are and then an AGS which gives an annual review of the effectiveness and areas of action.

MM queried what would be achievable in terms of the timescale of end of May. CFO stated that there have been discussions with CIPFA to see whether they would be happy to facilitate a session on what is good practice.

MM recommended that Members re-look at the AGS and give feedback in terms of how the document could be written as an evaluation rather than a factual document.

Action 98: Members to look at AGS and give suggestions on how it could be written as an evaluation document.

Action 98: CFO to see if it is possible to arrange a facilitated workshop with CIPFA on the AGS.

MM queried the wording of one of the action area 19/20 relating to Brexit preparedness, querying whether it would be more appropriate to change the wording to Brexit implications, as the outcome of Brexit should be known by publication.

Action 99: The wording of one of the action areas for 19/20 within the AGS be changed from Brexit preparedness to Brexit implications.

A99 Any Other Business

a) JAC recruitment

CoS explained that they have received two expressions of interest for the Committee. Both applicants have been invited for an interview on the 9th of April. Hopefully by next meeting they will be up to full compliment. An invitation to the June seminar will also be given to the successful applicant.

There was no further business to be discussed.

MM thanked everyone for attending the meeting.

The Meeting closed at 13:45 hrs

DECISIONS ARISING FROM MEETING 7th March 2019

Decision No.	Decision Summary	
A80 2017/18	Subject to the noted amendment the minutes of the meeting held on 30th November 2018 were accepted as a true record.	Completed
A84 2017/18	The Committee recommended the Treasury Management Strategy and Investment Policy to the PCC for approval.	Completed
A85 2017/18	The members were happy to recommend the audit list within the draft internal audit plan with an element of flexibility for the CC and PCC to have the relevant discussions with the finance team to approve the proposed list.	Completed
A88 2017/18	Subject to the two changes the members were happy to recommend the Draft Accounting Policies for 2018/19 Statement of Accounts to the CC and PCC.	Completed
A91 2017/18	The members were happy to recommend the Capital and Reserves Strategy as contained in the Medium Term Financial Plan 2019/20 – 2023/24 to the CC and PCC.	Completed

ACTIONS ARISING FROM MEETING 7th March 2019

Action N ^o	Action Summary	To be progressed by
A80 2017/18	To correct the typo on page 10 of minutes as discussed.	CB
A82 2017/18	For the questions and points which have arisen from reading the WAO Draft Audit Plan to be fed back to the WAO.	CFO
A84 2017/18	OPCC to circulate the Arlingclose presentation slides to members.	CB
A84 2017/18	To invite Arlingclose to present at the finance seminar in December.	CB
A86 2017/18	TIAA to see if they are able to share information on where each Force sits in terms of their compliance with the Welsh Language Standards.	TIAA
A87 2017/18	TIAA to provide the Committee with some further information on the background of SGH Associates.	TIAA

A88 2017/18	IW to amend the Draft Accounting Policies for 2018/19 Statement of Accounts document in line discussions.	IW
A90 2017/18	IW to amend the Annual Accounts timetable to state that the draft document be sent to the OPCC at the end of May.	IW
A95 2017/18	An invite for the June seminar to be circulated to KP.	CB
A96 2017/18	Amendment to be made on MMs foreword within the Joint Audit Committee Annual Report 2018/19.	CB
A96 2017/18	CoS will re-circulate the Annual Report following the amendments being made.	CoS
A96 2017/18	CB to ask Committee members for information on their profile and background to be published on the PCCs website.	CB
A97 2017/18	CoS to consider where the trust legally sits in terms of its link with the OPCC.	OPCC
A97 2017/18	A risk to be added to the risk register in terms of the processes in place regarding scoring and approving changes to risk scores.	DoF/ PM
A98 2017/18	Members to look at AGS and give suggestions on how it could be written as an evaluation document.	Members
A98 2017/18	CFO to see if it is possible to arrange a facilitated workshop with CIPFA on the AGS.	CFO
A99 2017/18	The wording of one of the action areas for 19/20 within the AGS be changed from Brexit preparedness to Brexit implications.	KP

ONGOING ACTIONS SUMMARY FROM PREVIOUS MEETINGS

Action N°	Action Summary	To be progressed by
A38 2017/18	The TOR to be reviewed after the new legislation on Audit Committees and the duties of the CFO has been issued.	On-going
A60 2017/18	CF to contact other areas in Wales for their approval on whether they would be happy to share their findings in relation to the implementation of the Welsh Language Standards in a comparison report.	Completed

