

**HEDDLU
GOGLEDD CYMRU
NORTH WALES
POLICE**

JOINT AUDIT COMMITTEE

1pm – 7 December 2023

Face-to-Face in Conference Room 1 & Online by Microsoft Teams

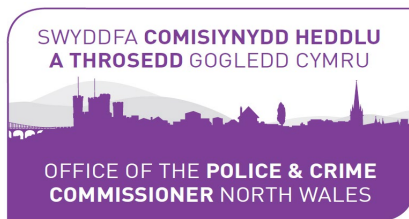
AGENDA

Attendees:

JOINT AUDIT COMMITTEE:	
Rachel Barber - Chair John Cunliffe Allan Rainford	Julie Perkins Sarah Davies
FORCE OFFICERS:	
Seb Phillips – Director of Finance & Resources Guto Edwards - Head of Finance Helen Williams - Financial Control Accountant Anne Matthews – Finance & Budgets Officer T/Chief Superintendent Simon Williams – Corporate Services	James Sutton – Head of Business Intelligence/Chair of Assurance Board Dewi Williams, Management Accountant
OFFICE OF THE POLICE AND CRIME COMMISSIONER:	
Stephen Hughes – Chief Executive Officer Kate Jackson – Chief Finance Officer	Angharad Jones – PA to the Chief Executive
OTHER ATTENDEES	
Helen Cargill, TIAA	Sabel Williams, Audit Wales

	Standing Items		Purpose	Page	Time
1	Apologies & Declaration of Interest	Chair			
2	Minutes of the last meeting The Chair shall propose that the minutes of the meeting held on 28 September 2023.	Chair		3	5 Mins
3	Actions Log	Chair		12	5 Mins
	Standing Items				
4	Organisational Update Verbal update only, questions to be	Chief Executive Officer & Director Finance and Resources	Information	30	5 Mins

	submitted in advance and answered outside of meeting.				
5	HMICFRS Update & Action Tracker	Chief Superintendent Corporate Services	Assurance	38	10 Mins
6	Internal Audit a. Internal Audit SICA 2023/24 b. Management Report	a. Internal Audit b. Director Finance & Resources / Budget Officer	Assurance	44 52	10 Mins
7	Risk Update - Risk Process Development & Current Risk Register - Assurance Mapping - OPCC Risk Register	Head of Business Intelligence Chief Executive Officer/Chief Finance Officer	Assurance	65	10 Mins
8	Work Programme for 2023/24	Director Finance and Resources and Chief Finance Officer	Decision	73	5 Mins
	Substantive Items				
9	ISA 260 and Signing of Accounts	Director Finance and Resources and Chief Finance Officer		77	20 Mins
10	Capital Programme – Update	Head of Finance		Presentation	10 Mins
11	Treasury Management Performance	Head of Finance		111	10 Mins
12	Governance Update	Chief Finance Officer		121	5 Mins
13	Legal Update	Force Solicitor		125	5 Mins
15	Briefing - Safer Streets Fund/Safety of Women at Night - Violence Against Women and Girls	Commissioning Manager	Assurance	148	20 Mins
	AOB (Advise the chair ahead of the meeting)				
	DATES OF FUTURE MEETINGS 28 March 2024 30 July 2024 26 September 2024 31 October 2024 (prov Accounts signing) 28 November 2024				
		TOTAL			2.20 Hrs



**HEDDLU
GOGLEDD CYMRU
NORTH WALES
POLICE**

JOINT AUDIT COMMITTEE

On-line through Teams
28 September 2023 at 13:00

PRESENT

JOINT AUDIT COMMITTEE:

Rachel Barber – Chair
John Cunliffe
Allan Rainford
Sarah Davies
Julie Perkins

FORCE OFFICERS:

Seb Phillips – Director of Finance & Resources
Guto Edwards - Head of Finance
Helen Williams - Financial Control Accountant
Chief Superintendent Simon Williams – Corporate Services
James Sutton – Head of Business Intelligence
Phil Kenyon – Force Solicitor
James Davies – Corporate Programme Manager
Dewi Williams – Management Accountant
Hele Wynne-Williams – Head of Technology
Kerrie Ambrose – Corporate Head of Change

OFFICE OF THE POLICE AND CRIME COMMISSIONER:

Stephen Hughes – Chief Executive Officer
Kate Jackson – Chief Finance Officer
Angharad Jones – PA to Chief Executive (minutes)

OTHER ATTENDEES

Helen Cargill, TIAA
Sabel Wiliam, Audit Wales

1. APOLOGIES AND DECLARATIONS OF INTEREST

Apologies - Anne Matthews – Finance & Budgets Officer
Anna Pretious – Environment/Energy Conservation Manager

Declarations of interest:

Kate Jackson – relative working for Audit Wales

2. MINUTES AND ACTION LOG

The minutes of the meeting held on 27 July 2023 were agreed as a true record of the meeting.

3. ACTION LOG

The Action Log was updated and will be circulated with the minutes. Actions recommended closed and agreed closed were: 28/3 3, 8. 27/3 3,5,6a, 6c, 7, 8, 10, 11, 12.

4. ORGANISATIONAL UPDATE

The Joint Audit Committee noted the updates from the reports provided by the Office of the Police and Crime Commissioner and North Wales Police. Updates were provided on the work undertaken since the last Joint Audit Committee meeting in July with questions asked and answered outside of the meeting.

Joint Audit Member asked whether the Committee could receive further details on Body Worn Cameras following the recent press announcement.

Chief Superintendent Corporate Services stated that he had requested details from Welsh Government to check if one of the 150 cases featured involved North Wales Police. Chief Superintendent Corporate Service confident that these figures do not involve any North Wales officers as a similarly worded Freedom of Information request had been received which they did not respond to and therefore the information published should not include North Wales data.

It was reported that officers do not have the ability to delete footage from body worn cameras and that videos are kept for 30 days and for 99 years if needed for evidential purpose.

Chief Superintendent Corporate Service will provide a further update at next committee meeting.

Chief Executive Officer noted that the OPCC will continue to scrutinise and keep an oversight on the body worn video issue and noted that firearms officers had very much been in the public eye over the last few days. It was reported that work is being undertaken locally to seek assurance in relation to the firearms alliance team that North Wales have with Cheshire to understand any impact this issue has had on officers locally.

Action 4	Chief Superintendent Corporate Service to provide update on Body Worn Video and Chief Executive Officer to provide update on local impact on Firearms officers at next JAC meeting.
----------	---

5. HMICFRS UPDATE AND ACTION TRACKER

Joint Audit Committee noted the update provided within the paper and that work remains ongoing to support the completion of the 11 AFI's received from the 2022 PEEL inspection report.

All AFI's have a lead officer within the organisation and work is progressing in preparing for the next PEEL inspection. A PEEL Task and Finish Inspection Group has been established and this Group will hold owners to account for the progression for those areas of business.

Further inspections have been undertaken:

- Serious and Organised Crime (SOC) - final report anticipated to be published within the next few months.
- Vetting Inspection – work on the AFI’s arising from this inspection is well underway as most of the points referenced mirror those that were distributed to forces as part of the national report on vetting, misconduct, and misogyny.
- National Thematic Report on vetting, misconduct, and misogyny in the police service – forces have provided updates to NPCC and further work progressing on outstanding AFIs.
- Custody Inspection – HMICFRS will no longer provide progress reviews against custody recommendations due to capacity issues. Audit Team have evaluated progress during September and will confirm with HMICFRS.

JAC member noted that the Force are designing a tracker to provide insight into this work and asked which governance meeting will have oversight.

Chief Superintendent Corporate Services stated that the tracker enabled them to track and monitor the progress of the whole organisation. In addition to this, work is ongoing to try and get ahead for the next Inspection and key reports have been published around key national themes. These reports are being taken to the Peel Task and Finish group who will also monitor.

6. INTERNAL AUDIT

a. INTERNAL AUDIT SICA 23-24

Joint Audit Committee noted the update provided within the paper which provides an update on progress made against the 2023-24 Annual Plan as of 4th September 2023.

Two audits have been finalised since last Joint Audit Committee meeting with no issues arising. Further work has now been issued with no recommendations.

JAC member asked if the Budgetary Control audit looked at whether there was a lack of awareness within the organisation to the organisations overall budget.

Internal Audit reported that she was not the auditor who carried out the audit but would ask the appropriate auditor for feedback and report back to members.

Action 6a	Internal Audit to inform JAC members whether it was identified during the Budgetary Control audit that there was a lack of awareness within the organisation to the overall organisational budget.
-----------	--

Head of Finance noted that he did not agree with the HMIC’s as senior managers should be aware and fully involved in the planning process and that steps are being taken to try and widen the audience for this information.

Chief Superintendent Corporate Services noted that he had a sense that the whole force is aware of the current financial position and that everyone recognises this. HMICFRS recommendation was that financial information was disseminated throughout the organisation.

JAC member noted that the anti-corruption policy is under review and asked whether a follow-up audit could be undertaken when this policy had been updated and embedded within the organisation to gain assurance that North Wales Police are taking this issue seriously.

Director of Finance and Resources agreed to factor into the audit plan and would ask the Budgets and Finance Officer to pick-up and take forward.

Action 6b	Director of Finance and Resources to ask Budgets and Finance Officer to incorporate follow-up audit on whistleblowing into the future years audit plan.
-----------	---

b. ANNUAL REPORT 2022/23

Joint Audit Committee noted the 2022/23 Annual Report which summarises the outcomes of reviews carried out on the organisation's framework governance, risk management and control.

c. INTERNAL AUDIT OVERVIEW – MANAGEMENT REPORT

Joint Audit Committee noted the paper which provides an overview of internal controls activity within North Wales Police.

Director of Finance and Resources noted that the timelines for a number of recommendations raised within the HR Absence Management will be extended. This matter has been discussed at internal forums and it is recognised as an important area of work. An update will be provided at the next Joint Audit Committee meeting.

Action 6c	Director Finance and Resources to provide update on progress made against the recommendations arising from the HR Absence Management audit at next Joint Audit Committee.
-----------	---

JAC member noted his concern around the time taken to implement these changes as should be straightforward issues.

Director Finance and Resources noted that it was an issue with resourcing the recommendations and will clarify within the next update. The updates provided do not reflect the work that is being done and that recommendations are moving forward. This is not reflected within the report. Need more clarity on the work that is happening and will give more meaningful updates at next meeting.

JAC member asked if the deadline for delivery of the vetting recommendations are going to be missed.

Director Finance and Resources will discuss with Budgets and Finance Officer and report back to JAC Members outside of the meeting.

Action 6d	Director Finance and Resources to discuss Vetting audit with Finance and Budgets Officer and inform JAC members outside of the meeting as to whether the deadlines for delivery will be missed.
-----------	---

7. **RISK UPDATE**

Joint Audit Committee noted the update provided within the Risk Update paper as of 25 August 2023.

Head of Business Intelligence thanked JAC Risk Lead for his help in reviewing risk matters with the Corporate Risk Officer.

It was noted that four risks have been opened and four closed since the last meeting and that two actions on the action tracker show that they are not on track. This was because of a delay in reporting against these items and that they are now on track.

8. WORK PROGRAMME FOR 2023/24

Joint Audit Committee noted the updated work programme presented and Chief Finance Officer noted that the programme was updated throughout the meeting with members comments.

Chair asked if items on the December meeting could be lightened as many agenda items showing on the work programme.

Chief Finance Officer stated that many of the items listed were statutory items that cannot be moved.

Director of Finance and Resources suggested that the following items be removed:

Value for money update - incorporated into the organisational update.

Ethics update – new Ethics Chair appointed – defer to later meeting.

HMICFRS Peel – next inspection in early 2024 – update to be included within the HMICFRS update provided at each meeting.

Chair asked that Director of Finance and Resources and Chief Executive Officer look at the quality of papers presented especially in relation to the cover sheets produced and the need to highlight within the cover sheet whether the papers relate to changes, output, concerns or risks as this could aid discussion.

Action 8a	Director of Finance and Resources and Chief Executive to look at the quality of papers submitted to JAC and ensure that the cover papers adequately reflect decisions/issues to note.
-----------	---

JAC member question whether Audit Wales will be able to complete accounts and produce the management letter ahead of the December meeting.

Head of Finance reported that work is progressing and that the report will be ready for the December meeting as so far on track. Hoping that most of audit will be completed by additional October meeting scheduled and that the accounts will only need to be finalised after this date.

Audit Wales reported that they had a team in Force currently and hoping to provide papers well in advance of the December Joint Audit Committee meeting. Audit Wales are still waiting for guidance from the Technical Team regarding some areas, in particular the surplus on pensions but are hoping that the guidance will be received next week to enable this work to be undertaken.

JAC member asked if mandatory agenda items could be highlighted on the work programme.

Action 8b	Chief Finance Officer to highlight mandatory agenda items in the work programme.
-----------	--

9. FINAL RISK STRATEGY AND RISK APPETITE STATEMENT

Joint Audit Committee noted the update provided within the Annual Review of the Force Risk Management and Assurance Mapping Framework.

It was noted that the Force Risk Management and Assurance Mapping Framework was presented to the North Wales Police Senior Leadership Team on 25 July and fully supported.

Changes have been made to wording of risks often from adverse to cautious or vice versa but the risk area remains the same.

Chair thanked officers for the thorough review that has taken place and the governance process noted.

10. GOVERNANCE UPDATE

Joint Audit Committee noted the work undertaken by the Joint Governance Board and the input provided by the Assurance Board.

Chair thanked officers for their work the Governance Review and how this has evolved over the years.

Chief Superintendent Corporate Services presented the work undertaken on the Governance Review which noted that external scrutiny had criticized the governance arrangements within North Wales Police.

This governance review was undertaken internally and now dovetails with the Force vision under the direction of the new Chief Constable. Much work has been undertaken on the documents that underpin this plan. New Terms of Reference have been agreed for the delivery boards with Chief Superintendent Corporate Services going round the Senior Management Boards to make sure that all are aligned with the vision.

JAC member questioned how it is ensured that attendees at meetings are treated equally and that they are all empowered to make decision and contribute on an equal basis within the structure.

Chief Superintendent Corporate services stated that the governance principles made it clear that the officers attending the meetings are aware of their purpose within the meeting and what is expected of them. The Scheme of Delegation also underpin all meetings making sure that decision making is delegated to the right level. This has ensured a correct level of chair at the various points within the organisation.

Head of Business Intelligence noted that Corporate Governance and Policy Lead will now hold monthly meetings with meeting Chairs to ensure that the right items are going to the correct meetings and that items are not being duplicated and passed up the chain of command.

Director of Finance and Resources stated that they needed to reflect the review that's being done within the annual governance statement and noted that this has been a good and genuine review of governance within the organisation.

Question 12 of PEEL talks around Value for Money and this has been a big part of this work. Officers have also looked at forces which have an outstanding grading in terms of question 12 as there could be real learning to gain from them.

Chair asked if the governance review had been fully implemented and questioned when the next review be.

Chief Superintendent Corporate Services stated that the recommendations of the review had not been fully implemented but going through the process ensuring that all have Terms of Reference in place. This is very much work in progress and should be fully implemented by Christmas.

Head of Business Intelligence noted that this document will be reviewed at the standard annual review as process should have been in place for long enough by this time.

Chair thanked all for their work and asked if there was an increase in risk during transition from one to another.

Head Business Intelligence stated the mapping process should make sure that risk is fairly low as some are just the change of titles, ensuring matters are focussed correctly and some extra meetings.

11. **AUDIT ENQUIRIES LETTER**

Joint Audit Committee noted the Audit Enquiries Letter received from Audit Wales and the responses from Management to the questions asked.

It was noted that this paper explains how the Auditor General for Wales is responsible for obtaining reasonable assurance that the financial statement taken are free from material misstatement, whether caused by fraud or error.

JAC member questioned the response to Q2 on page 140 – internal theft – was this a significant theft and have process been amended to stop this from happening again.

Director Finance and Resources stated that this matter relates to cash exhibits and after being identified TIAA's audit scope was extended to provide a further review of the Force's cash handling processes. The specific incident referenced in the Audit Enquiries Letter has been progressed and criminal proceedings were progressed.

Work is ongoing and further recommendations are currently being worked through. Limited assurance was previously provided by our Seized Property audits and so it will be an area to be revisited within internal audit schedule.

JAC member also questioned the response provided for question 3 page 151 – insurance reviews and questions why wording the same as in 2021/22 and asked if this year's response should not be different.

Head of Finance stated that the insurance reserves were reviewed every four or five years and this is why the wording is the same as previous years response.

12. SUSTAINABILITY UPDATE

Joint Audit Committee noted the overview and update provided on issues in relation to both the All Wales and North Wales Police Sustainability and Decarbonisation agenda and the update provided on emissions recording and the forthcoming waste legislation.

JAC Member noted that it was useful to see data coming through and asked whether these improvements are due to the decrease in the use of gas/electricity or is this a default of Covid where more officers are working from home.

Director of Finance and Resources noted that he would ask the Environment/Energy Conservation Manager to provide further data.

ACTION 12	Environment/Energy Conservation Manager to provide further data showing if improvements to consumption of electricity/gas was due to decreased consumption or if this a consequence of the pandemic.
-----------	--

JAC Member also asked if there was an overarching plan of what the Force is aiming to achieve each year, where progress could be tracked and how far does this permeate within the organisation. Do treasury management look for/at sustainable organisations.

Chief Superintendent Corporate Services states that North Wales Police are looking to create a work plan around sustainability and decarbonisation which lays out the priorities and the need to focus on areas which will give the best impact. Work programme is in draft, and work is in progress. Further update to be provided within the next Joint Audit Committee update.

It was noted that the All Wales strategy is an excellent document which covers fleet, estate and procurement and is a good guide for the Force to work from. Work is taking place on the areas we can deliver upon.

13. JAC BRIEFING – COLLABORATION GOVERNANCE ARRANGEMENTS

The Corporate Head of Change shared a presentation with Joint Audit Committee on the Collaboration Governance arrangements currently in place.

Corporate Head of Change explained that there have been long standing collaborations and partnerships which have been governed outside of what we would see as programme and project governance.

Chair queried as collaboration sits outside the Governance Review how often are they reviewed as not received assurance that good governance takes place.

Corporate Head of Change stated that assurance checks are carried out against Terms of Reference and also at the Collaboration Boards which feed into the Strategic Change Board. A further presentation can be brought to Joint Audit Committee to clarify and also provide this assurance.

Director of Finance and Resources stated that Audit Wales looked at all Wales collaborations and their governance arrangements and then carried out a further piece of work that was more specific around assets. This work was then broadened to look at the Joint Emergency Services. This piece of work should provide assurance that external agencies have looked at this area of work on an all-Wales basis.

Periodic reviews also take place, and the armed alliance collaboration was reviewed at the request of the new Cheshire Chief Constable looking at the underlying arrangements and whether the collaboration was still fit for purpose. Whilst these do not fit in neatly within North Wales Police's own governance review, assurance can be gained that they are reviewed regularly.

As wider collaborations exist to help deliver our own vision there is much case by case scrutiny and push back being undertaken before any collaboration project take place.

JAC member stated that she and Corporate Head of Change meet once a month and that it would be useful to pick out the most high profile, high risk areas of collaboration within these meetings.

Director of Finance and Resources agreed with this approach as over time will cover several areas and able to test what arrangements are in place and if they are working.

Action 13	Corporate Head of Change and JAC IT lead to discuss most high profile risk collaboration areas at monthly meetings.
-----------	---

Chair enquired how many collaborations there are and that dialogue on this matter is just starting. Chair also asked how this conversation could continue as need to make sure that the Committee fulfil their terms of reference on collaboration.

14. **HMICFRS VALUE FOR MONEY PROFILES**

Management Accountant provided Joint Audit Committee with an overview of the HMICFRS Value for Money Profiles and how they provide assurance that North Wales Police is actively considering benchmarking information around value for money and feeding this into the appropriate internal activity.

15. **ANY OTHER BUSINESS**

There was no other business raised.

The next Joint Audit Committee meeting will be held on 7TH December at 1pm as a hybrid meeting: in person at Conference Room 1, FHQ Colwyn Bay and over Microsoft Teams.

**JOINT AUDIT COMMITTEE
ACTION LOG from 28/09/2023**

	Open
	Closed
	Deferred

New/Open actions from March 2021

MEETING DATE	MINUTE NO.	ACTION DESCRIPTION	REQUIRED BY (DATE)	PERSON RESPONSIBLE	UPDATE
28/03/2023	8	Risk Update - Head of Business Intelligence to share report on risk management review with members outside of the meeting.	Immediate	Head of Business Intelligence	<p>28/06/23 - The Terms of Reference for the Risk Management Review to be undertaken by Gallagher Bassett was shared with JAC via their Google Drive on 07/03/23.</p> <p>Since then, the Force have changed insurers to Maven and therefore this review will no longer be carried out by Gallagher Bassett.</p> <p>One of the disadvantages of moving Insurer is that the risk management assistance provided ran alongside our actual policy as an added value benefit. As we know from the last few years, RMP offered a number of free risk management days within the term of the contact and additionally a host of online webinar training programmes of smaller bite sized areas. Unfortunately, Maven are not set up in such a way as to offer the extensive offering that RMP did.</p> <p>The Force have however been offered by Maven a risk management fund of £2,500 under the Liability quotation.</p> <p>Risk and Business Continuity Lead is currently in the process of communicating via the Broker to Maven to see which areas of the original Gallagher Bassett Terms of Reference they may be able to progress and organise within the £2,500 budget. Maven have also suggested light training needs that they may be able to come up with and provide some in house advice without using the fund.</p> <p>A further update will be provided in due course.</p>

MEETING DATE	MINUTE NO.	ACTION DESCRIPTION	REQUIRED BY (DATE)	PERSON RESPONSIBLE	UPDATE
					<p>27/07/2023 – JAC member expressed disappointment that the review did not take place with Gallagher Bassett. Member asked if this was one of their contractual obligations and enquired how this review will not take place. Director of Finance and Resources stated that it was not a contractual obligation of Gallagher Basset and Head of Business Intelligence stated that there was no obligation for NWP to undertake this review and that this would be a 3rd level of assurance.</p> <p>JAC member stated that it would be extremely helpful to have this review undertaken ad the same questions still arise.</p> <p>Chair stated that this review should be undertaken as provides reassurance for all.</p> <p>T/Chief Superintendent Corporate Services noted that this was still work in progress and would see to find a preferred way forward.</p> <p>25/08/2023 - A verbal update will be provided by the Head of Business Intelligence in the meeting 28/09/23 on the Peer Review by South Wales Police.</p> <p>28/09/2023 – Has been agreed with South Wales and looking at dates in November. ToR being produced based on Gallagher Bassett template. JAC will see output and hope to table at December or March meeting but update can be provided outside of meeting.</p> <p>03/11/23 - Arrangements had been made for the Risk Manager of South Wales Police to visit North Wales Police on 17th November and undertake a Peer Review of our Risk Management processes. Unfortunately, on the 18th October we were informed that the SWP Risk Manager was “off work at present and will not be able to undertake the review as planned”.</p> <p>As soon as the SWP Risk Manager returns to work, I will make the necessary arrangements for the Peer Review to take place and continue to update members of JAC.</p>
27/07/2023	6b	Internal Audit SICA 2023-24 - Internal Audit and officers to consider whether unstructured data is included within the scope	ASAP	Internal Audit / finance & Budgets Officer	<p>01/09/2023 – The Audit Planning Memorandum (APM) has not been received.</p> <p>28/09/2023 – Date agreed and will be built into scope. Internal Audit will circulate scope to members when agreed.</p> <p>20/11/2023 – DFR discussed APM with DPO. Unstructured data incorporated to APM.</p> <p>Suggest action closed.</p>

MEETING DATE	MINUTE NO.	ACTION DESCRIPTION	REQUIRED BY (DATE)	PERSON RESPONSIBLE	UPDATE
		of the Data Protection audit.			
27/07/2023	10	Force Management Statement - Force Management Statement to be the subject of a Deep Dive agenda item at future JAC meeting for information.	September meeting	T/Chief Super Corporate Services	28/09/2023 – Scheduled for July 2024 meeting but as clear JAC appetite for information session specifically on FMS to be organised. T/Chief Superintendent Corporate Services to arrange and facilitate.
27/07/2023	13	Governance Update – Including Draft AGS and JAC TOR - Director Finance and Resources and Chief Finance Officer to clarify exactly what is meant under item 2.1.4 in the JAC Terms of Reference.	September meeting	Director of Finance and Resources / Chief Finance Officer	13/09/2023 – E-mail sent to JAC members clarifying what is meant under JAC ToR 2.1.4. 28/09/2023 – JAC members feel that wording of ToR not clear enough. To be considered further at JGB. 20/11/2023- Discussed at JGB. Head of Corporate Services to incorporate explanation to JAC TOR. Suggest action closed.
28/09/2023	4	Organisational Update - Chief Superintendent Corporate Service to provide update on Body Worn Video and Chief Executive Officer to provide update on local impact on Firearms officers at next JAC meeting.	December meeting	Chief Superintendent Corporate Services	19/10/2023 - Update circulated to JAC Members. Recommend action closed.
28/09/2023	6a	Internal Audit SICA 23-24 - Internal Audit to inform JAC members whether it was identified during the Budgetary Control audit that there was a lack of awareness within the organisation to the overall organisational budget.	Immediate	Internal Audit	20/11/2023 It was confirmed that this was not an issue.

MEETING DATE	MINUTE NO.	ACTION DESCRIPTION	REQUIRED BY (DATE)	PERSON RESPONSIBLE	UPDATE
28/09/2023	6b	Internal Audit SICA 23-24 - Director of Finance and Resources to ask Budgets and Finance Officer to incorporate follow-up audit on whistleblowing into the future years audit plan.	Immediate	Director of Finance and Resources	FBO response – Whistleblowing policies/procedures are reviewed annually during the Collaborative Counter Fraud audit; At the request of JAC the APM has been updated to reflect the request to test the effectiveness of the Whistleblowing policy. Revised APM uploaded to google drive. Suggest action is closed
28/09/2023	6c	Internal Audit Overview – Management Response - Director Finance and Resources to provide update on progress made against the recommendations arising from the HR Absence Management audit at next Joint Audit Committee.	December meeting	Director of Finance and Resources	20/11/2023 – Update included in Internal Control report. Revised completion date for most recommendations is 31/01/24. Further updates to be via Internal Control report. Suggest action closed.
28/09/2023	6d	Internal Audit Overview – Management Response - Director Finance and Resources to discuss Vetting audit with Finance and Budgets Officer and inform JAC members outside of the meeting as to whether the deadlines for delivery will be missed.	Immediate	Director of Finance and Resources / Finance and Budgets Officer	FBO response – following consultation with PSD Force Vetting Manager, TIAA and DFR this recommendation has been deemed “No Longer Appropriate”. Information has been circulated to JAC members prior to meeting and a brief response to this action is within the internal audit report. Suggest action closed.
28/09/2023	8a	Work Programme for 2023/24 - Director of Finance and Resources and Chief Executive to look at the quality of papers submitted to JAC and ensure that the cover	Ahead of December meeting	Chief Executive / Director of Finance and Resources	DFR and CE incorporated paper quality to JAC action plan. Note circulated to key JAC stakeholders of importance of considering best use of Covering Note. Suggest action closed.

MEETING DATE	MINUTE NO.	ACTION DESCRIPTION	REQUIRED BY (DATE)	PERSON RESPONSIBLE	UPDATE
		papers adequately reflect decisions/issues to note.			
28/09/2023	8b	Work Programme for 2023/24 - Chief Finance Officer to highlight mandatory agenda items in the work programme	Ahead of December meeting	Chief Finance Officer	31/10/2023 – Mandatory items marked on latest work programme. Recommend action closed.
28/09/2023	12	Sustainability Update - Environment/Energy Conservation Manager to provide further data showing if improvements to consumption of electricity/gas was due to decreased consumption or if this a consequence of the pandemic.	Immediate	Environment/ Energy Conservation Manager	
28/09/2023	13	JAC Briefing – Collaboration Governance Arrangements - Corporate Head of Change and JAC IT lead to discuss most high profile risk collaboration areas at monthly meetings.	Ahead of December meeting	Corporate Head of Change & JAC IT Lead	22/11/2023 – As list of >100 collaboration sit outside Corporate Head of Change area of work and monthly digital meetings would not have capacity to take on broader agenda. Corporate Head of Change compiling list of all collaborations and sourcing dates of governance reviews conducted and once finalised will share with JAC to provide further assurance.

Closed actions since last meeting – Archived April 2023 – previously closed available on request


MEETING DATE	MINUTE NO.	ACTION DESCRIPTION	REQUIRED BY (DATE)	PERSON RESPONSIBLE	UPDATE
08/12/2022	1	Organisational Update – OPCC - Presentations from the Familiarisation event to be saved on google drive to enable members who were not present to have sight of content.	Immediate	PA to Chief Executive	Presentations saved on Google Drive. Suggest action closed.
08/12/2022	2	HMICFRS Update - Superintendent Corporate Service to ensure that further detail regarding delivery of actions and associated risks are included within the next Joint Audit Committee meeting paper.	March meeting	Superintendent Corporate Services	03/03/2022 – HMICFRS PEEL Report link to be shared with JAC members ahead of meeting and HMICFRS PEEL update to feature on March23 agenda. Recommend action closed.
08/12/2022	3	Internal Audit – SICA - Internal Audit and Finance and Budgets Officer to provide members with an update during January of completed and remaining audits for 2022/23.	January 2022	Internal Audit and Finance and Budgets Officer	21/12/2022 – Update shared with JAC Members Suggest action closed.

08/12/2022	5	Work Programme for 2022/23 - Chief Finance Officer to update Work Programme and present update paper on precept/budget in March JAC meeting.	March meeting	Chief Finance Officer	01/03/2022 - Link to Police & Crime Panel papers provided below. https://modgoveng.conwy.gov.uk/ieListDocuments.aspx?CId=800&MId=9252&Ver=4 Suggest action closed.
08/12/2022	6	Work Programme for 2022/23 - Chief Finance and Chief Executive Officers to meet with JAC Risk lead to review the OPCC risk register.	As soon as possible	Chief Finance Officer / Chief Executive	14/2/23 – CFO met with J Cunliffe 14 February 2023 to go through risk management within the OPCC, including how risks are escalated to/de-escalated from the corporate risk register. JC asked whether the process and thresholds to escalate/de-escalate risks are consistent across the OPCC and force. CFO referred the matter to Corporate Risk and Continuity Lead for conformation. 08/03/23 – NWP Risk Lead reported -OPCC Risks are recorded on the Force Risk Register if they meet the same threshold as per NWP Risks. This is done via an agreed Scoring Process and in accordance with The Risk Management and Assurance Mapping Framework. Any OPCC Risks that are requested to be Closed, again follow the same process. OPCC risks are reported to the Strategic Executive Board for strategic oversight and review. 28/03/2023 – JAC members concerned that risk registers are combined and believe they should be stand-alone as could cause conflict if together. CEO stated that happy for both to stand alone if provide assurance. CEO/CFO and JAC Risk Lead to meet to discuss. Recommend action closed.
08/12/2022	7	Treasury Management Performance - Head of Finance to ask Arlingclose to provide Treasury Management training to JAC members.	As soon as possible	Head of Finance	22/12/22 - Treasury advice has been sent out to tender with a closing date of early January. 28/03/2023 - Arlingclose have been reappointed. Head of Finance to contact to identify suitable date for Treasury Management training. Action closed.

08/12/2022	8	Capital Programme – Update – Director of Finance and Resources to share graph with audit committee members	As soon as possible	Director of Finance and Resources	06/03/2023 - Slide deck outlining financial performance re. Capital expenditure shared with audit committee members. Suggest action closed
08/12/2022	9	Ethics Update - Director of Finance and Resources to ascertain if Ethics Committee had been involved in the Internal Audits process.	Immediate	Director of Finance and Resources	02/03/2023 – No specific Ethics audits undertaken in recent past or TIAA activity triggered as a result of Ethics Committee. 28/03/2023 – Any ethical issues from audit process with be forwarded into the Ethics Committee. Recommend action closed.
08/12/2022	10	Ethics Update - Director of Finance and Resources to clarify whether applicants are asked whether they are members of the Freemasons as part of the application/vetting process.	Immediate	Director of Finance and Resources	02/03/2022 – DFR clarified with Force Vetting Manager who confirmed there is no specific Freemasons enquiry as part of the vetting process. Recommend action closed.
08/12/2022	11	Ethics Update - Vice-Chair of Ethics Committee to share dilemma and outcome with Joint Audit Committee Members.	Immediate	Vice-Chair of Ethics Committee	03/03/2022 - Context for action was Medical records ethical issue. Further information shared with audit committee members via group drive following the meeting. Suggest Action Closed.

10/10/2022	9	<p>Briefing deep dive – Communications Strategies - OPCC and NWP -</p> <p>Consider and feedback to the Joint Audit Committee, how we provide value for money through managed communications to all our communities, to build on public confidence.</p>	Ongoing	OPCC Head of Communications and Engagement & NWP Head of Communications	<p>18/11/22 – DFR has contacted the respective leads to advise that the DFR and CFO will consider engaging with them on an appropriate communication plan.</p> <p>08/12/2022 – Transparency on underspend ongoing.</p> <p>03/03/2022 – Factored into March23 closed session agenda which will consider HMICFRS report findings and provide further update.</p> <p>Suggest action closed.</p>
08/12/2022	4	<p>Risk Update - Joint Audit member</p> <p>John Cunliffe to share view around risk assurance with officers outside of meeting.</p>	As soon as possible	John Cunliffe – JAC Member	<p>06/03/2023 – Email sent to Head of Business Intelligence to provide a view on capturing the risks and its assurance. Will discuss further with officers if required.</p> <p>28/06/2023 – JAC member has sent Head of Business Intelligence an e-mail which he is considering.</p> <p>28/06/2023 - Head of Business Intelligence, Risk and Business Continuity Lead, Assistant Head of Finance and Resources have considered the suggestion of recording a new economic climate risk, but are satisfied this is already covered and mitigated in Risks <u>89</u> and <u>93</u>.</p> <p>Recommend this Action is closed.</p>

08/12/2022	12	Briefings – Sustainability and Decarbonisation - Director of Finance and Resources and Environment and Energy Conservation Manager to produce paper setting-out the role of the JAC in scrutinising work.	By March meeting	Director of Finance and Resources / Environment and Energy Conservation Manager	<p>06/03/2023 - Intention would be to consider further alongside JAC TOR but main areas of focus where JAC could add value would be regarding compliance with legislation; compliance with force policy and once developed, periodic scrutiny of progress made in relation to force plans.</p> <p>28/03/2023 – Need to consider alongside other areas. Will include within draft JAC ToR. Provide update at next meeting.</p> <p>09/05/2023 – to be discussed under the Governance agenda item.</p> <p>23.06.23 – Discussions have taken place regarding the role of the audit committee in this area. The proposal is that:</p> <ul style="list-style-type: none"> • Sustainability is incorporated to the Audit Committee work programme. • Formal reports are provided to the Audit Committee twice per annum. • The Audit committees role is to seek assurance and apply scrutiny in relation to: <ol style="list-style-type: none"> 1. The force strategy being adopted. 2. The risks and opportunities presented in the delivery of this strategy. 3. The compliance of the Force with its policies; adopted codes of practice and the wider legislative framework. <p>Suggest action closed.</p>
28/03/2023	1	Organisational Update - Chief Executive Officer to share with JAC Members percentage numbers of officers under disciplinary action within other forces when published.	Immediate	Chief Executive Officer	<p>07.06.23 – Chief Executive has contacted other forces and has obtained limited data from them. Information to be included within the next organisational update paper.</p> <p>Suggest action closed.</p>

28/03/2023	2	Organisational Update - Chief Superintendent Corporate Service to share VAW Performance Framework data with JAC Members once published.	As soon as possible	Chief Super Corporate Services	<p>There was a change in direction nationally and a decision made not to publish individual Force data as part of the VAWG Performance Framework.</p> <p>The attached report is the one that was published nationally.</p>  <p>Tackling VAWG Policing insights rep</p> <p>Suggest action closed.</p>
28/03/2023	4	HMICFRS Update - Chief Superintendent Corporate Services to include high level progress of actions raised by HMICFRS within paper to future Joint Audit Committee meetings	July meeting	Chief Super Corporate Services	<p>Included in HMICFRS Update paper on the Agenda.</p> <p>Suggest action closed.</p>

28/03/2023	5	<p>Internal Audit SICA 2022-23 - Director of Finance and Resources to review and consider if any further action/processes need to be put in place when expenses are being claimed to ensure legitimacy.</p>	Immediate	Director of Finance and Resources	<p>23.06.23 – The expenses process is via our online HR self-service system.</p> <p>It places the emphasis on the Individual claiming. Submissions are made on the back of them confirming that they have read, understood and adhered to the Expenses & Allowances Policy. The policy states that NWP will reimburse expenditure incurred provided it is:</p> <ul style="list-style-type: none"> • Necessary • Reasonable • In addition to what the employee would have otherwise incurred AND • Backed by a receipt. <p>It is clearly stated that submitting a claim contrary to this can lead to a full recovery of expenses claimed and if deemed appropriate, disciplinary action.</p> <p>Expense claims still require line manager authorisation.</p> <p>The context for the action was that there had been an issue that some receipts were unreadable. Uploading and scanning has become easier with access scanners at force sites restored and digital receipts and photos via force mobile phones have further mitigated the issue.</p> <p>The conclusion is that the processes are proportionate to ensure the legitimacy of claims.</p> <p>Suggest action closed.</p>
28/03/2023	6	<p>Internal Audit Overview – Management Report - Finance and Budgets Officer to share the North Wales internal audit plan for 2023/24 with members for approval outside the meeting.</p>	Immediate	Finance and Budgets Officer	<p>04/04/2023 - Plan shared with JAC members.</p> <p>Suggest action closed.</p>

28/03/2023	7	Internal Audit Overview – Management Report - Director of Finance and Resources and Finance and Budgets Officer to summarise and ensure that updates are provided against actions identified by internal audit.	July meeting	Director Finance and Resources and Finance and Budgets Officer	<p>23.06.23 – This was discussed post meeting. Of particular relevance were the TIAA recommendations associated with ‘NEP Phase 2’. The relevant recommendations were 249424, 249425 and 249426.</p> <p>The DFR has held several working group meetings to ensure that the JAC members are briefed on this issue and that the updates to these recommendations (which remain long term) provide sufficient detail for the July JAC meeting.</p> <p>Suggest action closed.</p>
28/03/2023	9	Work Programme for 2022/23 - Chief Finance Officer to share Auditor’s General letter to Local Authorities with Joint Audit members for their information.	Immediate	Chief Finance Officer	<p>29/03/2023 – Letter shared with JAC members.</p> <p>Suggest action closed.</p>
28/03/2023	10	Work Programme for 2022/23 - Chief Finance Officer to share public facing introduction to accounts document with JAC members before it is published.	ASAP	Chief Finance Officer	<p>03/07/2023 - Document shared with JAC Members.</p> <p>Suggest action closed.</p>

28/03/2023	11	Treasury Management - Head of Finance to change the wording in paragraph 3.6 of the Treasury Management Report from Council to Police and Crime Commissioner.	Immediate	Head of Finance	Wording has been changed. Recommend Action Closed.
28/03/2023	12	Treasury Management - Head of Finance to produce projection of costs and include within Joint Audit Committee papers.	July meeting	Head of Finance	Projections will be included in reports where possible, at times there may be updated information that was not available at the time of writing the report that would be included on slides” Recommend Action Closed.
28/03/2023	13	Governance Update - Chief Finance Officer to review content of paper presented to Joint Audit Committee and provide further assurance of Joint Governance Board’s effectiveness.	July meeting	Chief Finance Officer	The content of the Governance Update has been reviewed to ensure the effectiveness of the Joint Governance Board is more clearly demonstrated within the paper. Suggest item closed.

28/03/2023	3	<p>Organisational Update - Director of Finance and Resources and Chief Superintendent Corporate to provide members with assurance that Whistleblowing Policy had been tested and fit for purpose.</p>	Immediate	Director of Finance and Resources & Chief Super Corporate Services	<p>23.06.23 – DFR engaged with Head of PSD regarding Whistleblowing. A summary of the current position is provided below:</p> <p>Our current whistleblowing guidance sits within the Counter Corruption Policy. This is being reviewed as a whole at this time. A piece of work started on an all Wales basis last year where between 3 of the 4 Welsh forces we have sought counsel advice for a specific Whistleblowing policy. This has been out for limited consultation in force with Staff associations, POD etc, however it will require full consultation when it is included in the full updated version of the Counter Corruption policy. This remains a work in progress. The target date for CCU policy completion is August23.</p> <p>This however does not negate what we already have and PSD staff, Legal and HR representatives attended a Whistleblowing input by counsel last year to ensure that should a individual fit this criteria each department would know how to respond accordingly. It has not been specifically tested since.</p> <p>We have significant engagement with our Police Integrity Line where people report concerns confidentially, but there is an option to instigate contact if the person so wishes.</p> <p>27/07/2023 JAC members questioned whether the Whistleblowing Policy had been tested and fit for purpose. Director of Finance and Resources to take away and provide further assurance at next meeting.</p> <p>13/09/2023 – DFR & Head of PSD met to discuss the testing of the policy. No independent testing of the Whistleblowing policy currently takes place. However, there are a range of steps taken that do ensure accessibility and awareness of the policy exists including:</p> <ul style="list-style-type: none"> • The current Counter Corruption Policy is accessible via the Force Intranet • A “Know where the line is” campaign was launched across Force in 2022 focussed on expectations for behaviour and standards that included Video footage and a posters campaign focussed on reporting routes for relevant issues. • The PSD signature include the details for contacting the Police Integrity line. <p>The Head of PSD can confirm that engagement with the Police Integrity Line regularly occurs.</p> <p>An updated Anti-Corruption Policy is currently in its consultation phase. Once finalised the proposal is to issue a “Need to Know” across the force to ensure there is a broad awareness of the latest Force policy position.</p> <p>Signpost action closed.</p>
------------	---	--	-----------	--	---

27/07/2023	3	Action Log – Internal Audit Overview NEP Phase 2 actions arising from actions identified by internal audit	Immediate	JAC IT lead	JAC IT Lead to raise with officers during regular off-line meeting. Recommend action closed.
27/07/2023	5	HMICFRS Update - T/Chief Superintendent Corporate Service to ensure that progress against AFI's is included within the next meetings paper.	September meeting	T/Chief Super Corporate Services	Summary of the progress made against the AFI's included in the latest HMICFRS update paper for JAC. Recommend action closed.
27/07/2023	6a	Internal Audit SICA 2023-24 - Treasury Management is included within the Internal Audit work plan every year.	September meeting	Internal Audit / Finance & Budgets Officer	31/08/2023 – Finance and Budgets Officer reported that JAC members had previously requested that this be an annual audit and NWP have adhered to this. Treasury Management is undertaken on an annual basis and has received substantial assurance in 2017/18, 2018/29, 2019/20, 2020/21, 2021/22 and 2022/23, This year it will be a collaborative audit with Gwent and South Wales Police.
27/07/2023	6c	Internal Audit SICA 2023-24 - Internal Audit to discuss including the slippage of funds from year to year within the Capital Programme audit.	September meeting	Internal Audit	12/09/2021 The Audit Planning Memorandum (APM) scope has been adjusted to incorporate slippage and the fieldwork commenced w/c 11/09/23
27/07/2023	7	Risk Update – Officers to provide JAC members with the more detailed risk forms.	September meeting	Head of Business Intelligence	25/08/2023 - PDF copies of LIVE Risks and recently CLOSED Risks up to the end of August will be submitted to the OPCC Executive Assistant for saving on the JAC Google Drive as soon as the Risk and Business Continuity Lead returns from Annual Leave on 11 th September 2023.

27/07/2023	8	Work Programme for 2022/23 - All to inform Chief Finance Officer of any additional items that need to be included within the Work Programme and consider if any agenda items could be moved from the December agenda due to large numbers of items to be discussed.	Immediate	All	On meeting agenda. Items agreed for removal.
27/07/2023	11	JAC Update – Capital Programme - Head of Finance to share presentation with JAC members.	Immediate	Head of Finance	Presentation shared with JAC members 04.09.2023. Recommend action closed.

Abbreviation Key	
CC	Chief Constable
CEO	Chief Executive Officer (OPCC)
CFO	Chief Finance Officer (OPCC)
DFR	Director of Finance and Resources (NWP)
HMICFRS	Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services
JAC	Joint Audit Committee
NWP	North Wales Police
OPCC	Office of the Police and Crime Commissioner
PA	Personal Assistant to CEO and CFO
PCC	Police and Crime Commissioner

PSD	Professional Standards Department (NWP)
TIAA	Internal Audit
WAO	Wales Audit Office

Joint Audit Committee

Meeting Date: 7th December 2023

Title:	OPCC Organisational Update
Author:	Stephen Hughes
Purpose of the report:	
The report is provided to JAC for: (tick one)	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Assurance <input checked="" type="checkbox"/> Information
Summary / Key Points:	<ul style="list-style-type: none"> • All for one conference update • Appointment of Fearless Youth Worker <ul style="list-style-type: none"> • Right Care Right Person • HMICFRS – Serious and Organised Crime Inspection
Recommendations:	That JAC members note the report and that further detail will be provided in the closed session in relation to the Casey Review
Risk register impact:	None
Assurance implications:	None
Equality Impact:	None
Information exempt from disclosure:	None

	<p>Joint Audit Committee 7th December 2023</p> <p>OPCC Organisational Update</p>
---	---

Updates

The previous meeting of the Joint Audit Committee (JAC) was held on 28th September 2023. This report will provide an update to the JAC on OPCC matters of note since then.

All For One Conference

On November 9, over 100 professionals and experts in their field gathered together at Conwy Business Centre in Llandudno Junction to discuss how to better support children and young people experiencing domestic abuse, sexual violence and modern slavery in North Wales.

Now in its second year, All for One focused on children and young people and looked at how they can be supported in complex situations, whether as victims themselves, or through living in an environment where incidents of domestic abuse, sexual violence and modern slavery are happening.

Audience members included representatives from the emergency services, local councils, social and health services, housing and education teams, charities and support services, all of whom can encounter issues around domestic abuse, sexual violence and modern slavery in the course of their jobs.

Further details regarding the event, including speakers, can be found [here](#)

Fearless youth worker

An Outreach Worker has recently been appointed by Crimestoppers with the aim of rolling out its Fearless project in North Wales. The post has been created with funding from the office of the Police and Crime Commissioner for North Wales to help encourage young people to report crime in the region.

Jason Evans, originally from Llandudno, took up the new post of Fearless Youth Outreach Worker in North Wales at the start of October. Most recently Jason worked for North Wales Fire and Rescue Service as part of its work with young people, a skill which he'll bring to his new role with Fearless.

Fearless is the dedicated youth service from Crimestoppers and provides young people with the opportunity to give information about crime 100% anonymously. Fearless also allows young people to speak up about crime by promoting the services of Crimestoppers, by raising awareness of what constitutes a crime, and by breaking down the barriers to

reporting crime. Crimestoppers has a team of Fearless Outreach Workers across the country who visit schools, youth clubs and various events to inform young people and professionals about their service.

Right Care Right Person

Right Care Right Person is a nationally adopted framework based on the original work of Humberside Police in May 2020.

Its central focus is ensuring the right support and care is provided to individuals in our community who may be suffering from mental ill health and crucially, that the care is provided by the right professional. Recognising that often this is not the police.

North Wales Police are collaborating with all Welsh forces to implement the four recommended strands of RCRP over the next 18 months, with the first due to go live in Early 2024.

- Phase 1 – Our response to “welfare check requests” (Early 2024);
- Phase 2 – Our response to individuals with capacity who may walk out of health care settings and those detained under the mental health act who are absent from health care settings (July 2024);
- Phase 3 – Transportation of Mental Health patients (October 2024);
- Phase 4 – Handover of Sec136 & Voluntary MH attendees at hospital (Early 2025).

The breakdown into four phases is deliberate and done to allow partners who could be affected by these changes to be fully prepared. Initial reviews have taken place to gain an understanding of the level of demand likely to be offset. Our partners appear reassured that the impact will be minimal on their services, with an average of 15 incidents a day across the whole of North Wales.

In areas in England, where the framework has been adopted, substantial savings in officer time have been realised that have enabled Police officers and staff to concentrate efforts on preventing and tackling crime and anti-social behaviour.

HMICFRS Inspection of Serious and Organised Crime

North Wales is one of the six forces which make up the North West Regional Organised Crime Unit (NWROCU) which was rated outstanding.

The findings of the report published today (Friday, November 10) highlight the size and scale of the threat across the North West region and the strong working relationship between the NWROCU and the regions forces in tackling serious organised crime.

Whilst the PCC and the Chief Constable were disappointed with the ‘inadequate’ grading given to North Wales Police, it was also pleasing to see areas of good practice being identified.

The PCC is reassured that the Chief Constable is addressing the report and its findings with a specific number of objectives and initiatives. This is important for the benefit both of the Force and its response to serious and organised crime, but even more so for the communities we all serve. The PCC and OPCC will be working with the Chief Constable to ensure the force continues to progress in addressing the findings

Report Author:	Stephen Hughes, Chief Executive
-----------------------	--

Joint Audit Committee

Meeting Date: 7th December 2023

Title:	Organisational Update – North Wales Police
Author:	Seb Phillips, Director of Finance & Resources
Purpose of the report:	To provide the Joint Audit Committee with an overview of key organisational events and issues taking place since the last JAC meeting.
The report is provided to JAC for: (tick one)	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Assurance <input checked="" type="checkbox"/> Information
Summary / Key Points:	<p>This report provides a high-level Organisational Update for North Wales Police highlighting key issues and events affecting the organisation for the period from 07.09.23 to 14.11.23.</p> <p>The issues and events are analysed between the four categories of Finance; People, Learning & Innovation; Operational and Public / Community.</p>
Recommendations:	For members of the Joint Audit Committee to note the Director of Finance & Resources' report.
Risk Register Impact:	None.
Assurance Implications:	None.
Equality Impact:	None.
Information Exempt from Disclosure:	None - All content in Open Session

JOINT AUDIT COMMITTEE

7th December 2023

Organisational Update

Report by Director of Finance & Resources, North Wales Police

1. Introduction

This report provides a high-level Organisational Update for North Wales Police, highlighting key issues and events affecting the organisation for the period from 07.09.23 to 14.11.23.

The issues and events are analysed between the four categories of Finance; People, Learning & Innovation; Operational, and Public / Community.

2. Finance

- 2.1 Full year revenue projections have been produced at the end of Q2 with a full year underspend of £3.204m / 1.7%. The key drivers for the underspend are related to the recruitment and retention of staff (with higher officer and staff turnover driving an underspend of circa £1.1m) and additional income of £2.1m (analysed by £0.733m interest income, £0.450m Uplift income (for additional officers recruited) and £0.564m Safeguard income). The key drivers are unlikely to be recurring in the long term. The projections also include upward pressure on costs in some areas due to inflation and overtime. The position will continue to be monitored over the remainder of the year.
- 2.2 Given the confidence in projections, the £3.2m is being included as the projected position as part of the current planning process. Given its one-off nature the underspend could be utilised to fund capital expenditure or reduce future borrowing by funding existing projects. A proposal for the use of the underspend will feature as part of the planning process.
- 2.3 The capital budget for 2023-24 has been revised from the original budget of £12.212m to £9.636m (revised from £10.978m at the end of Q1). This is largely as a result of delays with the new Holyhead police station, with work now due to commence in February 2024 rather than September 2023. The expenditure profile of a number of other projects remain under review.
- 2.4 Planning for 2024-25 budgets is underway. The Optimisation Review provides coverage of circa 50% of Force budgets and focusses on the best allocation of Officer resources with a view to maximising productivity and minimising risk. The remaining budgets have been reviewed by the Service and Functional Leads using a similar governance process to previous years.
- 2.5 Planning days have been held in October and November with Budget Setting due to take place with the Chief Constable on 1st December 2023 and Police & Crime Commissioner on 8th December 2023. The pay awards whilst accompanied by some additional funding have created a funding gap against MTFP assumptions (including a £15 band D property council tax increase) of circa £2m. The drivers of the emerging underspend for this year will also be considered as part of the annual planning cycle.
- 2.6 The difficult financial context across public services remains. The Chancellor's autumn statement on 22nd November may provide some clarity in relation to certain emerging risks.

3. People, Learning & Innovation

- 3.1 Following a robust recruitment process, Nigel Harrison was appointed as NWP's new Deputy Chief Constable on 20th October 2023 and commenced in post on Monday, 6th November 2023.
- 3.2 A Superintendent promotion process was held in October 2023, identifying 4 successful candidates. A Chief Inspector promotion process is scheduled to take place week commencing 27th November 2023.
- 3.3 Recruitment of staff remains challenging across several areas, placing pressure on resourcing and having an impact on underspend. The force continues to monitor the maintenance of its Uplift officer and PCSO numbers closely.
- 3.4 The Force's Command & Control upgrade programme is progressing, focussing on the cyber security assurance process. In parallel the Airwave sustainability work has been successfully progressed.
- 3.5 The Mobile App project experienced technical issues delaying the launch of the Pronto app which went live in the Central division on 13th November 2023. Force wide deployment is expected from early January 2024.
- 3.6 New Pension regulations in relation to the McCloud remedy came into effect on 01st October 2023. The pension hub and the Force's Pension administrator are experiencing significant demand with customer service levels under pressure when compared to historical levels.
- 3.7 The force is currently considering its local position in several important policy areas with its Rejoiner scheme and Police Constable Entry routes currently under review and a National Leavers Framework focussed on retention of officers all being considered alongside national guidance.

4. Operational

- 4.1 CC Amanda Blakeman completed 12 months in post at the end of Oct23. During this period the force has delivered several achievements:
 - North Wales has seen an 11.3% reduction in total recorded crime – the biggest reduction in England and Wales and compares to a national increase of 2.2%.
 - The region also has the biggest reduction in violence against the person offences in the UK.
 - The force has the 10th lowest rate of residential burglary nationally, with a much better than average reduction year on year.
- 4.2 The Optimisation review has continued to progress with recommendations progressed in the period including the establishment of a frontline operational model, which is currently being trialled in central. The model ensures clear supervision across frontline departments, with a distinction at management level between response and NPT which is intended to support officers to deliver the best service for the public.
- 4.3 Linked to the above and alongside an increased focus on briefing and tasking to ensure best use of resources, a sergeant briefing tool was launched at the start of November. This utilises Power BI to make key information pertaining to an area easily accessible from one place. The trial is ongoing but early feedback is that the tool has been well received.

- 4.4 On 10th November a report was published by HMICFRS which rated the force as “Inadequate” in dealing with Serious & Organised Crime. The force accepted the findings and is committed to addressing the report recommendations.
- 4.5 On 11th November 2023, a Blue Light Walk was held at Moel Famau in memory of officers and staff who have lost their lives or suffered due to mental health. Members of other blue light services such as the fire and ambulances were also invited to attend, along with their family members.
- 4.6 During the period NWP provided mutual aid to other forces in particular providing support to the policing of protest linked to the Israel-Palestine conflict.
- 4.7 Performance monitoring at Force and OPCC level continues with key performance updates from the Strategic Executive Board held on 8th November 2023 including deep dives into the areas of Road Safety and Serious Organised Crime.

5. Public / Community

- 5.1 NWP (alongside the other Welsh forces) continues to support Welsh Government in the implementation of its 20mph speed limits. Any adverse impact on Force response times continues to be monitored.
- 5.2 The 5th Problem Orientated Partnerships (POP) Awards were held on 11th October 2023 with a focus on agencies working together to develop solutions to public safety problems. The rewards recognised the teams and individuals within the force that had worked with partners to make a significant difference in this area.
- 5.3 The force continues to progress its work in relation to building Trust & Confidence with its communities with its cultural audit workstream continuing to make progress.

6. Recommendations

For members of the Joint Audit Committee to note the Director of Finance & Resources’ report.

Joint Audit Committee

December 2023

Title:	HMICFRS Update
Author:	Sarah O’Hara
Purpose of the report:	Update in relation to HMICFRS Inspections
The report is provided to JAC for: (Tick one)	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input checked="" type="checkbox"/> Assurance <input type="checkbox"/> Information
Summary / Key Points:	<p><u>Police effectiveness, efficiency, and legitimacy (PEEL)</u></p> <p>Evaluation of the force position against the PEEL 2024 Assessment Framework continues. This self-assessment exercise enables Chief Officers and Service Leads to have oversight of any areas of concern, whilst also highlighting any positive practice to HMICFRS ahead of the next inspection. Areas are RAG rated and discussed by exception at the PEEL Task and Finish Group, chaired by the DCC on a monthly basis.</p> <p>Work also remains ongoing to support the completion of the 11 AFIs received from the 2022 PEEL inspection report for North Wales Police. Below is an update of progress since the previous JAC:</p> <p>1. The force should ensure that, in relation to its use of force, all relevant officers and staff are recording when force is used and that there is effective supervisory oversight.</p> <p>The process map for the use of force audits has been developed and is phased as follows:</p> <ul style="list-style-type: none"> Phase 1 (quantitative) is the process for identifying missing UoF forms and taking remedial action to gain 100% compliance. This is recorded on LPS Area spreadsheets. Phase 2 (qualitative) is the detailed audit process. Each Patrol Inspector will conduct detailed audits on five occurrences per month where force was used (60 detailed audits in LPS per month). The output will be a PDR entry for each officer, highlighting good practice and learning, and other action as required. The use of PDR enables NWP to show an audit trail, which is deemed to be crucial. These audits will also be recorded on the LPS Area spreadsheets. Phase 3 (reflective review) is undertaken by Area Chief Inspectors who will scrutinise quarterly data produced (most frequent users of force and occurrences still missing a UoF form). The CIs will report to the Tactical UoF Board and take remedial action as necessary. <p>Within process maps there is a procedure for flagging up inappropriate UoF to PSD.</p> <p>2. The force needs to attend calls for service in line with its published attendance times and ensure, that when this does not occur, victims are fully updated.</p> <p>As referenced in the previous report to JAC, the area that wasn’t well understood is our victim contact when delays occur in attendance. To gage a more detailed understanding of our compliance here, the FCIR has added questions to the FCC VSA (<i>Force Control Room Victim Service Assessment</i>) Audit: "Were there any delays in meeting the allotted response time" Y/N; "If yes, was the victim informed of the delay". Depending on the outcome of a series of audits,</p>

senior leaders can then determine whether any process changes are required. The second audit covering data between May-July 2023 is currently underway with reporting to the PEEL Task and Finish Group on findings scheduled before year end.

3. The force should make sure investigations have supervisory oversight and all investigative opportunities are considered.

The revised Crime Management Practice Guide was approved and went live on 26th September 2023. Similarly to AFI2, questions to support audit work in this area have been added to the VSA Audit booklets for supervision and investigative opportunities. The second audit covering data between May-July 2023 is currently underway with reporting to the PEEL Task and Finish Group on findings scheduled before year end.

4. The force needs to make sure that it complies with the requirements of the Code of Practice for Victims of Crime. This includes offering people the opportunity to make victim personal statements and completing a victim needs assessment.

Face-to-face briefings on the adherence and responsibilities of VCOP have been delivered to staff at morning and afternoon briefings. A guide sheet has been prepared which provides an overview of the victim needs assessment, referrals to victim support, identifying enhanced rights, and guidance around victim personal statements. In addition to this, the FCIR has embedded the requirements of VCOP into the VSA audit template to cover the measures utilised by HMICFRS to monitor compliance. The second audit covering data between May-July 2023 is currently underway with reporting to the PEEL Task and Finish Group on findings scheduled before year end.

5. The force needs to implement appropriate governance and monitoring processes to make sure that the use of outcomes is appropriate and that it complies with force and national policies.

The FCIR held online seminars over October to provide guidance on outcome application and allow officers an opportunity to have any questions they have answered. The FCIR has arranged for a recording of this session to be shared wider to provide those who have been unable to join to watch the seminar in their own time.

The temporary centralised audit team is now at full establishment, with a couple of team members still in the mentoring stage. Due to the low use of outcomes 10 and 21s the team is able to review 100% of the outcomes closed with 10 or 21 which enables the team to correct any errors where appropriate. Outcomes 15 and 16 will have an additional element of support in that the team can provide direction through re-works for Sergeants. Whilst this team is temporary for a period of 12 months, it is hoped that the accompanied training for incorrectly applied outcomes will over time improve compliance.

6. Within six months the force should demonstrate that it has sufficient capacity within the central referral unit, and that this has resulted in timely risk assessments being consistently completed and staff able to attend multi-agency meetings.

The Optimisation Programme will be reviewing the CRU Model as part of the Crime Services review. In the interim period, a further Detective Sergeant has been agreed, increasing the number of DSs from 6 to 7. The force is content that the CRU is in a much better position than of that during the last inspection and is confident this AFI will be recognised as complete by HMICFRS.

7. The force should be more proactive in promoting multi-agency working to ensure that vulnerable people are safeguarded effectively.

The force is continually seeking to achieve multi-agency working across the force, but this is also at the discretion of partner agencies. There have however, been significant developments in implementing MASH across the force area. At present, the Conwy MASH is business as usual following the successful pilot. A pilot of a MASH (*children's services only*) commenced in March 2023 with Denbighshire County Council, with the adult services ready to commence from a policing perspective, but awaiting go ahead from the local authority due to staffing issues. Anglesey went live with a similar model in June this year and work is ongoing to bring adult services onboard. Progress remains ongoing with both Wrexham and Flintshire.

Work will continue as always with the local authorities to seek to reach an agreement with the establishment of MASHs. There remains no arrangement with Gwynedd at present.

8. The force should review its digital capability within online child abuse investigation teams and management of sexual or violent offenders.

Digital software options are being sought for the Online Child Abuse Investigation Team (OCAIT) to improve their capability of triaging devices at the scene, similar to that of the Management of Sex and Violent Offenders team (MOSOVO). Officers in MOSOVO have received further training to improve our digital capability around offender management by attending a nationally recognised course recommended by other forces, including Cumbria (*graded as outstanding*) who hold the portfolio for the management of sex and violent offenders. This course has improved MOSOVO officers' ability to conduct early triage of IT devices at scenes providing an early indication of potential offending and safeguarding issues to address.

9. The force should review its sex offender management practice.

To ensure that there is well documented and timely supervisory oversight of work, risk management plans and updates from home visits with registered sex offenders is documented in the PVPU Performance Report and is presented to the PVPU Governance Board for SMT oversight. A permanent detective sergeant resource has been placed in the team, joining in November 2023. The force is confident that this AFI will be recognised as complete by HMICFRS upon reinspection.

10. The force needs to fully understand its capability and capacity to ensure it uses resources more efficiently to provide better services to its communities.

The pilot of the Optimisation Programme LPS Patrol model went live on the 15th October. The pilot period will be subject to on-going review in order to inform a decision in the new year on force-wide go-live.

The review of Crime Services has also commenced. The scoping to identify which areas are incorporated in to the first stage of the project has been completed and the areas of focus identified are the CRU, Amethyst, Intel and the Crime Allocation Triage process. The timeline to complete the work on these areas aims for finalisation end of March 2024.

The Right Care Right Person project is progressing well, with an implementation plan aligned to the all-Wales timeline, with phase 1 due to go live in January. The FCC Project has not yet commenced.

Work also remains ongoing to develop products to help provide management information to understand capacity, capability and demand as part of the Data Warehouse Programme.

11. The force needs to improve how it communicates its financial plans and the challenges it faces in delivering its services.

As referenced in the previous JAC report, the force is confident that this AFI will be recognised as complete by HMICFRS. No further updates to provide at present.

Serious and Organised Crime (SOC) Inspection

North Wales Police were inspected on our response to serious and organised crime in February 2023, as part of the North-West (NWROCU) region. The inspection report was published on Friday 10th October for the region, with North Wales Polices' individual inspection detail contained within the report. North Wales Police received a grading of 'inadequate' for this inspection with four recommendations requested to be completed by November 2024:

Cause of concern: *North Wales Police should make sure that it has enough resources to tackle serious organised crime effectively. It must also make sure that its workforce understands that serious organised crime is a priority. This cause of concern is raised in response to several issues we identified that are affecting the force's ability to tackle serious organised crime (SOC). These are summarised below (additional detail is provided in the body of this report):*

- *The force has a corporate plan that identifies SOC as a priority threat. However, some personnel didn't fully understand this.*
- *The force doesn't have enough analytical resources to fully understand its SOC threats.*
- *The force has three locally based proactive units. However, two of them aren't fully operational, which limits the force's capacity to tackle its SOC threats.*
- *Lead responsible officers are managing significant other demands, which limits their effectiveness in tackling SOC. Lead responsible officers, force specialist senior investigating officers and other teams don't work together consistently.*
- *Tactical 4P plans aren't of the quality or consistency required to provide an effective response.*
- *The force doesn't routinely record learning in relation to SOC. This was an area for improvement given to the force in 2016 and hasn't been addressed.*

Recommendations: By 1 November 2024 the force should:

1. *make sure that the workforce understands the importance of SOC and its role in tackling it;*
2. *increase its analytical capacity to improve the understanding of emerging SOC threats;*
3. *review its resourcing model to improve how SOC threats are identified, managed and investigated, which should include a review of the lead responsible officer role and how they manage 4P plans; and*
4. *develop a process to identify learning and good practice and apply this to improve operational performance.*

Work has been ongoing to address the issues identified by HMICFRS. The full report can be accessed here: [An inspection of the north-west regional response to serious and organised crime - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services \(justiceinspectorates.gov.uk\)](https://www.justiceinspectorates.gov.uk/hmicfrs/reports-and-publications/serious-and-organised-crime-inspection-north-wales-police-2023/)

National Thematic Report: An inspection of vetting, misconduct, and misogyny in the police service

The national thematic report into vetting, misconduct, and misogyny in the police service was published on 2nd November 2022. The findings of this inspection led to 43 recommendations and 5 AFIs for Chief Constables, the College of Policing, Home Office and the NPCC to consider.

Forces provided the NPCC positional updates in line with the deadlines stipulated from February to April 2023. There was a further request in July for forces to provide an updated progress report to the NPCC and to stipulate which recommendations/AFIs were deemed completed on the HMICFRS Monitoring Portal.

HMICFRS have started to review some the submissions from the NPCC that forces have returned and are looking to review the recommendations in batches due to the volume received from the 43 forces. North Wales Police received confirmation from HMICFRS that 5 recommendations can now be formally closed following review of the evidence submitted. The remaining recommendations will be reviewed by HMICFRS when capacity from the inspectorate prevails. The force is content with the progress made against all of the recommendations and AFIs from this report, with no areas of concern to report on.

For reference, the five recommendations that will be closed as completed by HMICFRS are:

- Recommendation 15: By 30 April 2023, chief constables should:
 - make sure that all police officers and staff are made aware of the requirement to report any changes to their personal circumstances
 - establish a process through which all parts of the organisation that need to know about reported changes, particularly the force vetting unit, are always made aware of them; and
 - make sure that where a change of circumstances creates additional risks, these are fully documented and assessed. If necessary, additional risks should lead to a review of the individual's vetting status
- Recommendation 20: By 30 April 2023, chief constables should adopt the National Police Chiefs' Council sexual harassment policy.
- Recommendation 24 (24207): By 31 October 2023, chief constables should make sure their professional standards departments attach a prejudicial and improper behaviour flag to all newly recorded relevant cases.
- Recommendation 38 (24687): By 30 April 2023, chief constables should make sure that all corruption-related intelligence is categorised in accordance with the National Police Chiefs' Council counter-corruption categories (and any revised version of these).
- Recommendation 43 (24902): By 30 April 2023, chief constables should make sure that a robust process is in place for completing annual integrity reviews for all officers and staff.

Report on an unannounced inspection visit to police custody suites in North Wales Police

Following a quality assurance visit to Custody, the Audit and Inspection Team are now content that several recommendations and AFIs are now complete and ready for closure. T/CI Simon Kneale will meet with the DCC mid-November to brief him on the work conducted to satisfy the closure of these prior to submission to HMICFRS. Attached is a high-level summary of the current position of the custody recs/AFIs:



Custody AFI rec
appendix (Nov23).doc

National recommendations and AFIs

As referred to in previous reports, HMICFRS has introduced a new process allowing Chief Officers to sign-off recommendations or AFIs in tier 2. Below summarises the forces current position:

Level 2 Force sign-off	Level 3 – Force & HMICFRS sign-off
Race disparity in police criminal justice decision making x 4	Vetting, misconduct and misogyny x 24 recommendations pending HMICFRS review
Homicide prevention x 2 recommendations	Custody x 4 recommendations (<i>4 deemed complete</i>)
Deployment of firearms x 5	NWP Vetting 2022 x 1 AFI
Serious Youth Violence x 2 recommendations	PEEL 2022 x 11 AFIs
Online CSE x 10 recommendations	New: NWP SOC 2023 x 4 recommendations
Digital forensics x 1 recommendation	
Vetting, misconduct and misogyny x 5 AFIs (<i>3 deemed complete</i>)	
Burglary, robbery and other acquisitive crime x 2 recommendations	
Custody x 3 AFIs	
VAWG x 3 recommendations	
Rape x 1 recommendation	

A tracker to monitor the progress of each of the open recommendations and AFIs is being designed to be included on the dedicated Microsoft Teams site for further transparency and ability to automate update requests.

Recommendations:	None.
Risk register impact:	None.
Assurance implications:	None.
Equality Impact:	None.
Information exempt from disclosure:	None.



Internal Audit

FINAL

Police and Crime Commissioner North Wales and Chief Constable North Wales Police

Summary Internal Controls Assurance (SICA) Report

2023/24

November 2023

Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Joint Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at Police and Crime Commissioner North Wales and Chief Constable North Wales Police as of 15th November 2023.

Audits completed since the last SICA report to the Joint Audit Committee

2. The table below sets out details of audits finalised since the previous meeting of the Joint Audit Committee.

Audits completed since previous SICA report – 2023/24

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Budgetary Control	Substantial	28 th July 2023	8 th August 2023	9 th August 2023	-	-	-	-
Procurement	Substantial	4 th September 2023	20 th September 2023	9 th November 2023	-	1	-	4
Occupational Health Unit	Substantial	13 th October 2023	1 st November 2023	9 th November 2023	-	-	-	-

3. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2023/24 Annual Plan

4. Our progress against the Annual Plan for 2023/24 is set out in Appendix A.

Changes to the Annual Plan 2023/24

5. There are no areas where areas where internal audit work is recommended to enable an unqualified Head of Audit Opinion to be provided for 2023/24.

Progress in actioning priority 1 recommendations

6. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA.

Root Cause Indicators

7. The Root Cause Indicators (RCI) have been developed by TIAA to provide a strategic rolling direction of travel governance, risk and control assessment for Police and Crime Commissioner North Wales and Chief Constable North Wales Police. Each recommendation made is analysed to establish the underlying cause of the issue giving rise to the recommendation (RCI). The analysis needs to be considered over a sustained period, rather than on an individual quarter basis. Percentages, rather than actual number of reviews/recommendations made permits more effective identification of the direction of travel. A downward arrow signifies a positive reduction in risk in relation to the specific RCI since the previous quarter.

RCI – Direction of Travel Assessment

Root Cause Indicator	Qtr 2 (2022/23)	Qtr 3 (2022/23)	Qtr 4 (2022/23)	Qtr 1 (2023/24)	Qtr 2 (2023/24)	Medium term Direction of Travel	Audit Observation
Directed							
Governance Framework	50% (1)	-	4% (1)	-	-	↔	
Risk Mitigation	50% (1)	-	-	-	-	↔	
Control Compliance	-	-	96% (24)	84% (20)	-	↓	
Delivery							
Performance Monitoring	-	-	-	4% (1)	-	↓	
Sustainability	-	-	-	4% (1)	100% (1)	↑	
Resilience	-	-	-	8% (2)		↓	

Frauds/Irregularities

8. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

9. We have issued a number of briefing notes and fraud digests, shown in Appendix C, since the previous SICA report. The actions taken by Police and Crime Commissioner North Wales and Chief Constable North Wales Police are summarised below:

Action taken by Police and Crime Commissioner North Wales and Chief Constable North Wales Police in response to Alerts issued by TIAA

Briefing Note

There have been no Client Briefing Notes since the last meeting.

Fraud Alert

There have been no Anti-Crime Alerts since the last meeting.

Responsibility/Disclaimer

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Progress against Annual Plan -2023-24

System	Planned Quarter	Current Status	Comments
Collaborative – Pan Wales			
Data Protection Act	2	Planned start date 28 th November 2023	Lead Force – Gwent Police
Risk Management	3	Draft Report issued 30 th October 2023	Lead Force - Gwent Police
Property Subject to Charge (Evidential Property)	3	Planned start date 29 th January 2024	Lead Force - Dyfed-Powys
Treasury Management	3	Draft report issued 15 th November 2023	Lead Force – Gwent Police
Payroll	3	Planned start date 21 st November 2023	Lead Force – South Wales Police
Counter-Fraud (Anti-Fraud Procurement)	3	Planned start date 11 th December 2023	Lead Force – North Wales Police
Debtors	3	Site work commenced 6 th November 2023	Lead Force – North Wales Police
Telematics	4	Planned start date 23 rd February 2024	Lead Force – Dyfed-Powys Police
North Wales Police only			
Estates Management – Strategy	1	Final Report Issued	
Fixed Assets – ICT Assets	1	Site work commenced 27 th September 2023	Moved to Q3 at the request of Management – Report delayed due to TIAA waiting for evidence
Eastern Area – Command Unit	1	Draft report issued 14 th July 2023	
Capital Programme	2	Draft report issued 29 th September 2023	
HR Absence Management linked to Agility	2	TBA	Moved to Q3 then again to Q4 at the request of Management. Date to be agreed.
Occupational Health Unit	2	Final report issued 9 th November 2023	
Purchasing/Creditors	2	Planned start date 11 th December 2023	Moved to Q3 at the request of Management
General Ledger	2	Final report issued 5 th September 2023	
ICT Data Assurance	2		Date to be agreed – ICT auditor vetting now completed

System	Planned Quarter	Current Status	Comments
Procurement	2	Final report issued 9 th November 2023	
Budgetary Control	2	Final report issued 9 th August 2023	
ICT Change Management	2		Date to be agreed – ICT auditor vetting now completed
Community Engagement	3	Final report issued 17 th November 2023	
ICT Infrastructure Review	3		Date to be agreed – ICT auditor vetting now completed
Governance - Collaborations and Partnerships	3	TBA	Moved to Q4 at the request of Management
Fleet Management - Fuel	3	Planned start date 29 th January 2024	
Follow-up	3	Planned start date 12 th February 2024	
Liaison with Audit Wales	1-4		
Annual Planning	1	Final report issued 23 rd June 2022	
Annual Report	4		

KEY:

To be commenced	Site work commenced	Draft report issued	Final report issued
-----------------	---------------------	---------------------	---------------------

Priority 1 Recommendations - Progress update

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
There were no Priority one recommendations						

KEY:

Priority Gradings 1

1	URGENT	Fundamental control issue on which action should be taken immediately.
----------	---------------	--

Risk Mitigation

CLEARED	Internal audit work confirms action taken addresses the risk exposure.	ON TARGET	Control issue on which action should be taken at the earliest opportunity.	EXPOSED	Target date not met & risk exposure still extant
----------------	--	------------------	--	----------------	--

Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk, Control and Counter Fraud which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those CBNs and Fraud Alerts issued in the last three months which may be of relevance to Police and Crime Commissioner North Wales and Chief Constable North Wales Police is given below. Copies of any CBNs are available on request from your local TIAA team.

Summary of recent Client Briefing Notes (CBNs)

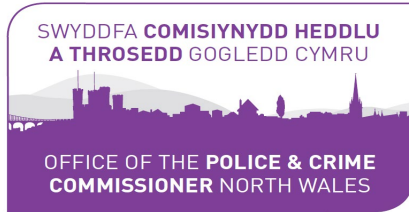
CBN Ref	Subject	Status	TIAA Comments
There have been no Client Briefing Notes since the last meeting.			

Summary of recent Anti-Crime (Fraud Alerts)

Ref	Subject	Status	TIAA Comments
There have been no Anti-Crime Alerts since the last meeting.			

Joint Audit Committee
Meeting Date: 7th December 2023

Title:	Internal Control Report
Author:	Anne Matthews, Finance & Budget Officer
Purpose of the report:	To provide the Joint Audit Committee with an overview of Internal Control activity within the Force
The report is provided to JAC for: (Tick one)	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input checked="" type="checkbox"/> Assurance <input type="checkbox"/> Information
Summary / Key Points:	<p>This report focusses on the management response to ongoing Internal Audit issues, focussing on avoiding duplication with the TIAA SICA report where possible. The report includes:</p> <ul style="list-style-type: none"> • The recommendation status from previous TIAA Audits • The recommendations issued with revised due dates for implementation. It should be noted that the HR Absence Management recommendations have been deferred since the last meeting. • The management response regarding Client Briefing Notes, Fraud Alerts, Fraud Articles and Security Alerts issued in the period. • An Update on Limited Assurance audits • Internal Audit Action Updates regarding 28/09/2023 JAC Actions • Summary <p>Supplementary detail is provided by the Appendices to the report, should it be required.</p> <p>Internal audit is a fixed agenda item discussed in the bi-monthly Joint Governance Board meetings; Internal audit is also discussed during monthly meetings held between the DFR, HoF and FBO.</p>
Recommendations:	None
Risk Register Impact:	TIAA control findings, Client Briefing Notes, Fraud Alerts and Anti-Crime Alerts have been considered for reflection on the Force Risk Register.
Assurance Implications:	This report is directly relevant to Internal Control Activity providing Assurance in North Wales Police.
Equality Impact:	None
Information Exempt from Disclosure:	N/A – All content in Open Session



**HEDDLU
GOGLEDD CYMRU
NORTH WALES
POLICE**

JOINT AUDIT COMMITTEE

INTERNAL CONTROL REPORT – 7th December 2023

REPORT OF THE NORTH WALES POLICE AND CRIME COMMISSIONER AND CHIEF CONSTABLE

1. INTRODUCTION

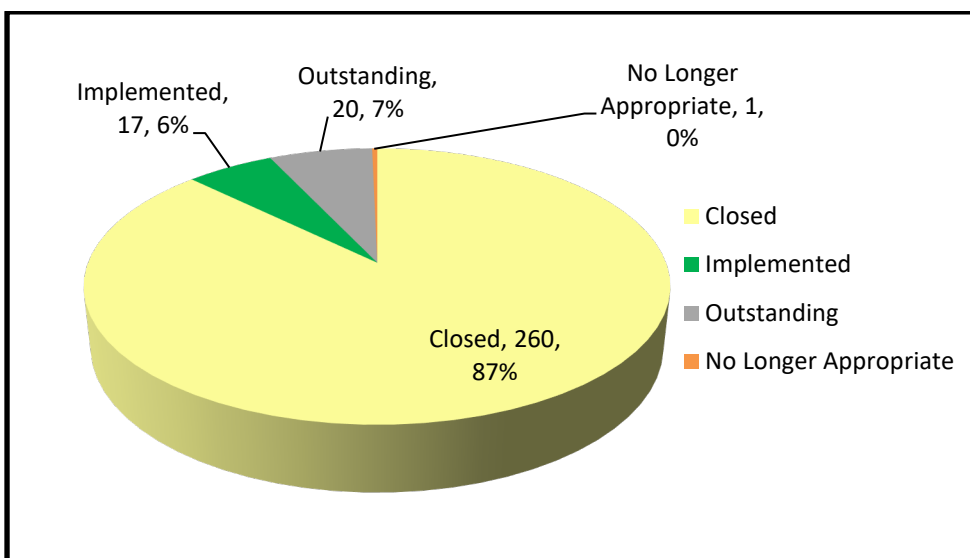
This report focusses on the management response to ongoing Internal Audit issues, focussing on avoiding duplication with the TIAA SICA report where possible.

The report includes:

- The recommendation status from previous TIAA Audits
- The recommendations issued with revised due dates for implementation.
- The management response regarding Client Briefing Notes, Fraud Alerts, Fraud Articles and Security Alerts issued in the period.
- An Update on Limited Assurance audits
- Internal Audit Action Updates regarding 28/09/2023 JAC Actions
- Summary

2. RECOMMENDATION STATUS OF TIAA AUDITS

The position on Internal Audit recommendations as at 14/11/2023 is outlined below:



Movement since the last JAC meeting is as per the below:

- 1 new recommendations received during this period.
- No recommendations implemented.
- 1 existing recommendation status change to No Longer Appropriate (NLA)

The carried forward recommendations continue to be monitored and pursued routinely.

The **accumulative** total of 17 implemented recommendations as at 14/11/2023 is outlined below:

Status Summary - Implemented	Category	No
Implemented on or before original due date	Cat 1	8
Implemented on or before 1st revised due date	Cat 2	3
Implemented on or before 2nd revised due date	Cat 3	1
Implemented on or before 3rd revised due date	Cat 4	0
Implemented on or before 4th revised due date	Cat 5	0
Implemented on or before 5th revised due date	Cat 6	0
Implemented after original and/or revised due date	Cat 7	5
		17

The **accumulative** total of 1 NLA recommendation as at 14/11/2023 is outlined below:

Status Summary - NLA Recommendations	Category	No
NLA on or before original due date	Cat 1	1
NLA on or before 1st revised due date	Cat 2	0
NLA on or before 2nd revised due date	Cat 3	0
NLA on or before 3rd revised due date	Cat 4	0
NLA on or before 4th revised due date	Cat 5	0
NLA on or before 5th revised due date	Cat 6	0
NLA after original and/or revised due date	Cat 7	0
		1

*NLA = No longer Appropriate

Further details in report - JAC action AP6d

Analysis of the 20 outstanding recommendations as at 14/11/2023 is also outlined below:

Status Summary - Outstanding Recommendations	Category	No
No of Recommendations - still on original due date	Cat 1	5
No of Recommendations - 1st revised due date	Cat 2	6
No of Recommendations - 2nd revised due date	Cat 3	1
No of Recommendations - 3rd revised due date	Cat 4	0
No of Recommendations - 4th revised due date	Cat 5	1
No of Recommendations - 5th revised due date	Cat 6	0
No of Recommendations - Overdue	Cat 7	7
		20

An ongoing emphasis on trying to ensure that the initial deadlines set are both appropriate and realistic (to ensure that the revision of dates isn't happening as a matter of course) remains in place.

Analysis of the 20 outstanding recommendations and how they tally to each audit is provided on Appendix 1, page 6.

The latest position and update regarding the 20 outstanding recommendations is included in Appendix 2, pages 7-11. This includes the Responsible Officer for each outstanding action with roles, rather than individual names included in the report.

3. RECOMMENDATIONS ISSUED WITH REVISED DUE DATES FOR IMPLEMENTATION

ICT Cyber Security

Recommendation 269700 – Redacted, information in Closed Session Report.

4. MANAGEMENT RESPONSE REGARDING CLIENT BRIEFING NOTES (CBNs) FRAUD ALERTS, FRAUD ARTICLES AND SECURITY ALERTS INCLUDING THOSE ISSUED IN THE PERIOD

Current status of CBNs, Fraud Alerts, Fraud Articles and Security Alerts is shown below:

Type	Total No rec'd	No rec'd in current period	Action Required	Open Actions
CBNs - 19016-23009	55	0	0	0
Fraud Alerts - FA024 -FA038	38	0	0	0
Fraud Articles - FA001-FA005	5	0	0	0
Security Alerts - SA001 - SA003	3	0	0	0

CBNS, Fraud Alerts and Security Alerts received during the period were reviewed and progressed by the management team.

There was **no** CBNs, Fraud alerts, Fraud articles or security alerts issued in the period 01/09/2023 to 14/11/2023.

5. UPDATE ON LIMITED ASSURANCE AUDITS

ICT Fixed Assets

2021/2022 Fixed Assets - ICT – Limited Assurance – 6 important recommendations.

As previously reported all recommendations were implemented on 07/06/2022 and closed by TIAA on completion of the Follow Up audit in February/March 2023.

Risk 101 is still on the Force Risk register; the current status of the risk is “Low”.

As previously stated, the Fixed Assets audit was deferred to 2023/2024 and has been booked in during September 2023; it was deferred to allow the new targeted operating model which came into effect on 01/04/2023 to bed in; it is deemed there will be more value if TIAA audit the new process.

This audit is currently underway.

Property Subject to Charge (PSTC) – Limited Assurance

2022/23 Property Subject to Charge (PSTC) – Limited Assurance – 12 recommendations.

The PSTC audit was undertaken in September 2022; an extra day was authorised and used to check seized cash exhibits. As per previous report all 12 recommendations were implemented and then closed by TIAA on completion of the Follow Up audit in February/March 2023.

PSTC will be undertaken as a collaborative audit with South Wales Police, North Wales Police and Dyfed Powys Police in 2023/2024; this has now been booked in during February 2024.

South Wales Police will lead on this audit; Audit Planning Memorandum has been reviewed and accepted.

HR – Absence Management – Limited Assurance

2022/2023 HR Absence Management – 9 x important and 1 x routine recommendations.

2 recommendations have been implemented.

1 recommendation is within implementation date.

7 recommendations are now outside the original implementation date and now have been assigned a new date of **31/01/2024**.

Following the September 2023 audit committee, the DFR raised at Strategic People Group with an action for the Head of HR and temporary Head of POD to update a milestone plan with dates. Progress has been delayed with changes in staffing in the POD department having an impact.

An action plan has been prepared with the key elements including:

- Finalise the draft policy;
- Circulate it for consultation with key stakeholders;
- Incorporate changes and agree ratify Policy at force assurance board;
- Ensure management reporting is in place to support process;
- Communicate new policy and ensure training materials are available.

It is the intention that all of these elements are completed by 31/01/2024 with Training being further developed by 30/04/2024.

Health and Safety Management – Limited Assurance

2022/2023 Health and Safety Management (HSM) – 3 x important recommendations

Recommendation 271372 – implemented.

Recommendation 271373 – revised implementation date to February 2024 as agreed at JGB meeting 06/09/2023

Recommendation 271374 - revised implementation date to February 2024 as agreed at JGB meeting 06/09/2023

Recommendations 271373 and 271374 were issued in relation to HSM training being provided to officers and staff as they are promoted to supervisory positions and provision of training to existing Supervisors. Training of officers and staff is undertaken by the Force Trainers and as such the Head of Training has responsibility for these recommendations. This training will commence from 30/06/2023 in line with the recommendation date. The work on the nature and content of the training is ongoing and whilst this will develop between now and the follow up audit the action is in hand.

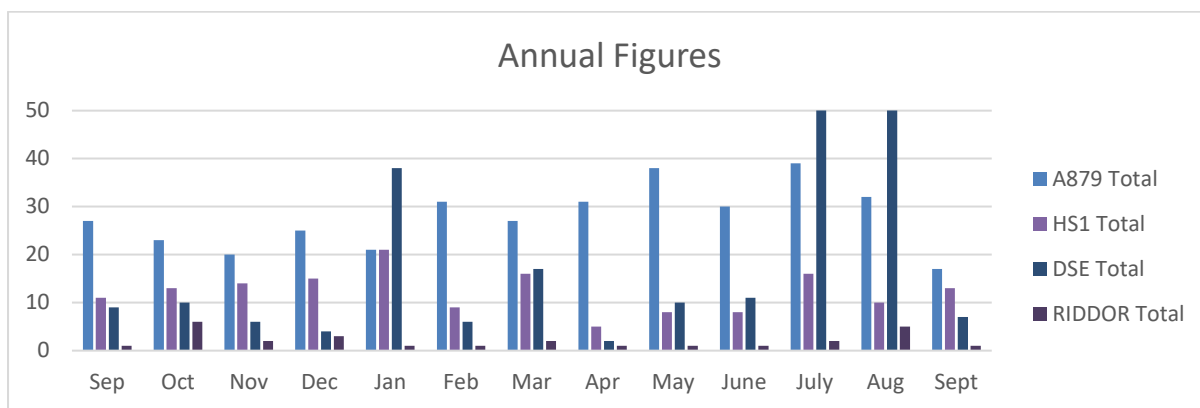
08/09/23 – H&S training has been incorporated to force programmes and this will continue as BAU. The proposal would be to close the action and assess its completion in the follow up audit with TIAA in February 2024. There is an ongoing discussion between Training and the HSM about how to improve and promote access to H&S courses. College Learn (previously known as NCALT) has recently updated the H&S courses and we are exploring which of these will be circulated and promoted to existing supervisors to complete to improve their knowledge and skills and improve H&S investigations and reporting.

07/11/2023 – FBO revised implementation date to 29/02/2024 as agreed at JGB and in line with the update dated 08/09/2023.

To reassure JAC members that progress is being made the following has been included in this report:

Extract from October 2023 Health and Safety Board report:

Below is a graph showing the number of RIDDORs, A879 Injury on Duty, HS1 Near Miss reports and DSE assessments received by the Health and Safety Team.



Highlights

- Compliance levels in terms of Line Managers investigating and recording findings on injury, near miss and DSE forms have increased.
- HSM continues to send Actions to LMs to investigate and record their findings.
- Reporting system developed with the aid of LPS Business Managers; to be rolled out in November 2023 to LPS initially to gauge how the new system is working, expected rollout date to other departments December 2023.
 - Quarterly reports issued to Chief Constable

- HSM report scheduled to Health and Safety Team fortnightly
- LPS report scheduled monthly
- Area reports scheduled fortnightly

6. INTERNAL AUDIT ACTION UPDATES STEMMING FROM 27/07/2023 JAC MEETING

AP6b (28/09/2023) - Internal Audit SICA 2023-24 - Director of Finance and Resources to ask Budgets and Finance Officer to incorporate follow-up audit on whistleblowing into the future years audit plan.

Person responsible: Director of Finance and Resources

FBO response – Whistleblowing policies/procedures are reviewed annually during the Collaborative Counter Fraud audit; At the request of JAC the APM has been updated to reflect the request to test the effectiveness of the Whistleblowing policy. Revised APM uploaded to google drive.

AP6c (28/09/2023) - Internal Audit Overview Management Response – Director Finance and Resources to provide update on progress made against the recommendations arising from the HR Absence Management audit at next Joint Audit Committee

Person responsible: Director of Finance and Resources

DFR Response – Despite making this a priority progress to date remains limited. An action was assigned after the last audit committee at the Strategic People Board to establish milestones and deadlines. However, despite a plan being developed timelines and details still require further work. Staff changes in the department is further compounding the issue on progress. Despite this, in the short term the work remains a priority area.

AP6d (28/09/2023) - Internal Audit Overview Management Response – Director Finance and Resources to discuss Vetting audit with Finance and Budgets Officer and inform JAC members outside of the meeting as to whether the deadlines for delivery will be missed.

Person responsible: Director of Finance and Resources/Finance and Budgets Officer (FBO)

FBO response – discussions held with Force Vetting Manager, DFR and TIAA; this has resulted in this recommendation being deemed no longer appropriate (NLA) and as such has been removed from the outstanding list of recommendations.

The initial finding for this recommendation was a housekeeping exercise and the recommendation was “The back fill of records completion exercise be undertaken as planned.”

JAC can be reassured that progress has been made but priorities have changed and the back record conversions are still being furnished with the person’s files, but this is happening organically now, as that person naturally comes to the attention of the vetting team, and this will continue to happen, rather than a targeted approach to achieve the transfer of files in a specified time frame, this is because those temporary members of the team are still needed to process applications.

In essence, the risk to the organisation is not altered by the BRCs not being filled with the files from the archive as no searches were intended to take place, and the files that still remain on our shared drive are safe until they get moved across so will not be lost.

A more detailed explanation will be circulated ahead of the JAC meeting.

7. SUMMARY

This report is provided to the Joint Audit Committee to provide assurance around the internal control activity taking place in the period supplementing the information held within the TIAA SICA report.

Appendix 1 - Analysis of the 20 outstanding recommendations and how they tally to each audit.

No	ID	Service	Job	Year	Risk Area	Type	Recs Monitored Via	Linked to Risk Register
001 002 003	249424 249425 249426	ICT Audit	20/21 Collaborative Project Review – Office 365	2020	Directed Risk	Existing	Quarterly Joint Governance Board; Digital Transformation Board	46 Digital Transformation Programme
004 005 006 007 008 009 010 011	269283 269284 269285 269286 269287 269290 269291 269292	Internal Audit	22/23 HR Absence Management	2022	Directed Risk	New	Quarterly Joint Governance Board; SMT	-
012 013 014 015	269697 269698 269700 269701	ICT Audit	22/23 ICT Cyber Security	2022	Directed Risk	New	Quarterly Joint Governance Board	10 Network Security Risk from External Evidence 11 Encryption of Disks 46 Digital Transformation 60 Cyber Security Threats 72 Data Protection
016 017	271372 271373 271374	Internal Audit	22/23 Health and Safety Management	2022	Directed Risk	New	Quarterly Joint Governance Board; Quarterly SLT; Quarterly Health and Safety Board	-
018	271957	Internal Audit	23/24 Estates Management - Strategy	2023	Directed Risk	New	Quarterly Joint Governance Board; Quarterly Estates & Facilities Board	93. Inadequate financial resources to deliver service plans
019	272557	Internal Audit	22/23 HR – Use of OLEEO - Collaborative	2022	Directed Risk	New	Quarterly Joint Governance Board; All Wales People and Organisational Gold Group; Silver Resourcing Group	-
020	23/24-1	Internal Audit	23/24 Procurement	2023	Delivery Risk	New	Quarterly Joint Governance Board	-

Appendix 2 – Latest Management Response relating to Outstanding Recommendations

Overview

Priority Level	No	Job	Original Due Date	Revised Due Date	No of Recs
2	001	20/21 Collaborative Project Review – Office 365	31/03/2022	29/02/2024	1
	002	20/21 Collaborative Project Review – Office 365	30/09/2023	29/02/2024	1
	004	22/23 HR Absence Management	30/09/2023	31/01/2024	1
	005	22/23 HR Absence Management	30/09/2023	31/01/2024	1
	006	22/23 HR Absence Management	30/09/2023	31/01/2024	1
	007	22/23 HR Absence Management	30/09/2023	31/01/2024	1
	008	22/23 HR Absence Management	30/09/2023	31/01/2024	1
	009	22/23 HR Absence Management	30/09/2023	31/01/2024	1
	010	22/23 HR Absence Management	30/04/2024		1
	012	22/23 ICT-Cyber Security	30/09/2023	31/01/2024	1
	013	22/23 ICT-Cyber Security	30/09/2023	31/01/2024	1
	014	22/23 ICT-Cyber Security	30/09/2023	31/12/2023	1
	015	22/23 ICT-Cyber Security	31/03/2024		1
	016	22/23 Health and Safety Management	30/06/2023	29/02/2024	1
	017	22/23 Health and Safety Management	30/06/2023	29/02/2024	1
	019	22/23 HR – Use of OLEEO – Collaborative	30/11/2023		1
	020	23/24 Procurement	31/03/2024		1
3	003	20/21 Collaborative Project Review – Office 365	30/09/2022	28/02/2024	1
	011	22/23 HR Absence Management	30/09/2023		1
	018	23/24 Estates Management - Strategy	30/11/2023		1
Grand Total					20

Latest updates

No	ID	Job	Risk Area	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Category	Latest Response
001	249424	REDACTED									
002	249425	REDACTED									
003	249426	REDACTED									
004	269283	22/23 HR Absence Management	Directed Risk	The Absence Management Policy be updated to include specific information and a clear process on managing long term sickness absence.	2	There is reference to the capability procedure for staff and UAP for Officers but there is little appetite to use these tools when managing long term cases. Include as part of the review of the Attendance Management Policy via a designated Task & Finish group. The implementation date has been reached by considering the time frame for the review of the policy and the consultation process prior to the policy being ratified.	Head of HR	30/09/2023	31/01/2024	7	<p>20/06/2023 - Update received from Head of HR - The work on the policy is progressing and we have already shared an outline proposal with Fed/UNISON and will be going out to SMT's shortly. Once we have completed this we can then move this forward to formal consultation and thereafter implementation. I would emphasise that this is an extensive piece of work to be delivered and not a list of actions.</p> <p>08/09/2023 - Update received from Head of HR - The work on the policy continues to progress but is still to reach a position to launch the formal consultation phase. The timeline of the end of September is currently being reviewed to ensure completion dates are achievable.</p> <p>28/09/2023 - DFR advised JAC on 28/09/2023 that the timelines for a number of recommendations raised within the HR Absence Management will be extended. DFR raised at Strategic People Group – Head of HR and Corporate Superintendent are going to meet to discuss a milestone plan with dates. An update will be provided at the next Joint Audit Committee meeting 07/12/2023. FBO will update reports, TIAA portal and revise implementation date once information received.</p> <p>20/11/2023 - Despite making this a priority progress to date remains limited. An action was assigned after the last audit committee at the Strategic People Board to establish milestones and deadlines. However, despite a plan being developed timelines and details still require further work. Staff changes in the department is further compounding the issue on progress. Despite this, in the short term the work remains a priority area.</p>
005	269284	22/23 HR Absence Management	Directed Risk	Long term sickness cases be documented and reviewed on a regular basis in line with the Absence Management Policy requirement when it is updated.	2	There was evidence of contact but limited detail on the management of these cases. Include as part of the review of the Attendance Management Policy via a designated Task & Finish group. The implementation date has been reached by considering the time frame for the review of the policy and the consultation process prior to the policy being ratified.	Head of HR	30/09/2023	31/01/2024	7	<p>20/06/2023 - Update received from Head of HR - The work on the policy is progressing and we have already shared an outline proposal with Fed/UNISON and will be going out to SMT's shortly. Once we have completed this we can then move this forward to formal consultation and thereafter implementation. I would emphasise that this is an extensive piece of work to be delivered and not a list of actions.</p> <p>08/09/2023 - Update received from Head of HR - The work on the policy continues to progress but is still to reach a position to launch the formal consultation phase. The timeline of the end of September is currently being reviewed to ensure completion dates are achievable.</p> <p>28/09/2023 - DFR advised JAC on 28/09/2023 that the timelines for a number of recommendations raised within the HR Absence Management will be extended. DFR raised at Strategic People Group – Head of HR and Corporate Superintendent are going to meet to discuss a milestone plan with dates. An update will be provided at the next Joint Audit Committee meeting 07/12/2023. FBO will update reports, TIAA portal and revise implementation date once information received.</p> <p>20/11/2023 - Despite making this a priority progress to date remains limited. An action was assigned after the last audit committee at the Strategic People Board to establish milestones and deadlines. However, despite a plan being developed timelines and details still require further work. Staff changes in the department is further compounding the issue on progress. Despite this, in the short term the work remains a priority area.</p>
006	269285	22/23 HR Absence Management	Directed Risk	The Absence Management Policy be updated to explicitly state what the force recognises as a trigger point for further intervention or closer monitoring.	2	Consultation will take place on what approach the Force wants to take in relation to triggers and this will be built into the new policy. The implementation date has been reached by considering the time frame for the review of the policy and the consultation process prior to the policy being ratified.	Head of HR	30/09/2023	31/01/2024	7	<p>20/06/2023 - Update received from Head of HR - The work on the policy is progressing and we have already shared an outline proposal with Fed/UNISON and will be going out to SMT's shortly. Once we have completed this we can then move this forward to formal consultation and thereafter implementation. I would emphasise that this is an extensive piece of work to be delivered and not a list of actions.</p> <p>08/09/2023 - Update received from Head of HR - The work on the policy continues to progress but is still to reach a position to launch the formal consultation phase. The timeline of the end of September is currently being reviewed to ensure completion dates are achievable.</p> <p>28/09/2023 - DFR advised JAC on 28/09/2023 that the timelines for a number of recommendations raised within the HR Absence Management will be extended. DFR raised at Strategic People Group – Head of HR and Corporate Superintendent are going to meet to discuss a milestone plan with dates. An update will be provided at the next Joint Audit Committee meeting 07/12/2023. FBO will update reports, TIAA portal and revise implementation date once information received.</p> <p>20/11/2023 - Despite making this a priority progress to date remains limited. An action was assigned after the last audit committee at the Strategic People Board to establish milestones and deadlines. However, despite a plan being developed timelines and details still require further work. Staff changes in the department is further compounding the issue on progress. Despite this, in the short term the work remains a priority area.</p>

No	ID	Job	Risk Area	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Category	Latest Response
007	269286	22/23 HR Absence Management	Directed Risk	The management of cases of absence breaching the trigger point be improved and it be ensured that all cases are documented appropriately.	2	Once triggers have been agreed in policy, regular reports will be shared with SMT's to drive forward this approach. Supportive plans to be put in place to improve attendance and support with welfare. The implementation date has been reached by considering the time frame for the review of the policy and the consultation process prior to the policy being ratified.	Head of HR	30/09/2023	31/01/2024	7	<p>20/06/2023 - Update received from Head of HR - The work on the policy is progressing and we have already shared an outline proposal with Fed/UNISON and will be going out to SMT's shortly. Once we have completed this we can then move this forward to formal consultation and thereafter implementation. I would emphasise that this is an extensive piece of work to be delivered and not a list of actions.</p> <p>08/09/2023 - Update received from Head of HR - The work on the policy continues to progress but is still to reach a position to launch the formal consultation phase. The timeline of the end of September is currently being reviewed to ensure completion dates are achievable.</p> <p>28/09/2023 - DFR advised JAC on 28/09/2023 that the timelines for a number of recommendations raised within the HR Absence Management will be extended. DFR raised at Strategic People Group – Head of HR and Corporate Superintendent are going to meet to discuss a milestone plan with dates. An update will be provided at the next Joint Audit Committee meeting 07/12/2023. FBO will update reports, TIAA portal and revise implementation date once information received.</p> <p>20/11/2023 - Despite making this a priority progress to date remains limited. An action was assigned after the last audit committee at the Strategic People Board to establish milestones and deadlines. However, despite a plan being developed timelines and details still require further work. Staff changes in the department is further compounding the issue on progress. Despite this, in the short term the work remains a priority area.</p>
008	269287	22/23 HR Absence Management	Directed Risk	The Absence Management Policy be updated to include the requirement for staff to complete a self-certification form following any period of sickness absence.	2	Consultation on whether the Force wishes to implement self-certification will be undertaken and as necessary this will be built into the policy. The implementation date has been reached by considering the time frame for the review of the policy and the consultation process prior to the policy being ratified.	Head of HR	30/09/2023	31/01/2024	7	<p>20/06/2023 - Update received from Head of HR - The work on the policy is progressing and we have already shared an outline proposal with Fed/UNISON and will be going out to SMT's shortly. Once we have completed this we can then move this forward to formal consultation and thereafter implementation. I would emphasise that this is an extensive piece of work to be delivered and not a list of actions.</p> <p>08/09/2023 - Update received from Head of HR - The work on the policy continues to progress but is still to reach a position to launch the formal consultation phase. The timeline of the end of September is currently being reviewed to ensure completion dates are achievable.</p> <p>28/09/2023 - DFR advised JAC on 28/09/2023 that the timelines for a number of recommendations raised within the HR Absence Management will be extended. DFR raised at Strategic People Group – Head of HR and Corporate Superintendent are going to meet to discuss a milestone plan with dates. An update will be provided at the next Joint Audit Committee meeting 07/12/2023. FBO will update reports, TIAA portal and revise implementation date once information received.</p> <p>20/11/2023 - Despite making this a priority progress to date remains limited. An action was assigned after the last audit committee at the Strategic People Board to establish milestones and deadlines. However, despite a plan being developed timelines and details still require further work. Staff changes in the department is further compounding the issue on progress. Despite this, in the short term the work remains a priority area.</p>
009	269290	22/23 HR Absence Management	Delivery Risk	The force intranet be updated in line with the Absence Management Policy once the review has been completed.	2	Resources will be developed in tangent with the policy review. The implementation date has been reached by considering the time frame for the review of the policy and the consultation process prior to the policy being ratified.	Head of HR	30/09/2023	31/01/2024	7	<p>20/06/2023 - Update received from Head of HR - The work on the policy is progressing and we have already shared an outline proposal with Fed/UNISON and will be going out to SMT's shortly. Once we have completed this we can then move this forward to formal consultation and thereafter implementation. I would emphasise that this is an extensive piece of work to be delivered and not a list of actions.</p> <p>08/09/2023 - Update received from Head of HR - The work on the policy continues to progress but is still to reach a position to launch the formal consultation phase. The timeline of the end of September is currently being reviewed to ensure completion dates are achievable.</p> <p>28/09/2023 - DFR advised JAC on 28/09/2023 that the timelines for a number of recommendations raised within the HR Absence Management will be extended. DFR raised at Strategic People Group – Head of HR and Corporate Superintendent are going to meet to discuss a milestone plan with dates. An update will be provided at the next Joint Audit Committee meeting 07/12/2023. FBO will update reports, TIAA portal and revise implementation date once information received.</p> <p>20/11/2023 - Despite making this a priority progress to date remains limited. An action was assigned after the last audit committee at the Strategic People Board to establish milestones and deadlines. However, despite a plan being developed timelines and details still require further work. Staff changes in the department is further compounding the issue on progress. Despite this, in the short term the work remains a priority area.</p>
010	269291	22/23 HR Absence Management	Delivery Risk	Mandatory training for Line Managers with responsibilities for managing sickness absence be delivered to ensure the correct and consistent procedures are followed for every case of sickness absence.	2	HR provide coaching on individual cases and briefings at local People Panels. This will be reviewed in line with first line management training from CoP to ensure that any gaps are bridged.	Head of HR	30/04/2024		1	<p>20/06/2023 - Update received from Head of HR - we have developed modules on Attendance Management for the first line leadership training (this was due to take place in June but has been cancelled, the next sessions are in October). Whilst that covers new first line managers, there is still a matter of wider training for line managers which I do not have ownership of. What we have discussed, is accompanying guidance, support, coaching and tools for managers which will be developed as part of the wider project and will align with the policy and procedure that is proposed and agreed. So whilst we have begun to offer some training, this is more focussed currently on best practice and principles until we firm up the new policy and roll it out.</p> <p>08/09/2023 - Update received from Head of HR -Further development of the approach is dependent on the new policy being defined which remains a work in progress.</p> <p>28/09/2023 - DFR advised JAC on 28/09/2023 that the timelines for a number of recommendations raised within the HR Absence Management will be extended. DFR raised at Strategic People Group – Head of HR and Corporate Superintendent are going to meet to discuss a milestone plan with dates. An update will be provided at the next Joint Audit Committee meeting 07/12/2023. FBO will update reports, TIAA portal and revise implementation date once information received.</p> <p>20/11/2023 – Training materials are being developed with the completion date currently regarded as on track.</p>

No	ID	Job	Risk Area	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Category	Latest Response
011	269292	22/23 HR Absence Management	Directed Risk	Return to work interviews be included as standard within the Absence Management Policy for staff and officers returning to work from a period of sickness absence (the length of absence to be determined, although generally would apply to all absences).	3	Incorporated into review of policy as outlined above via T&F group. The implementation date has been reached by considering the time frame for the review of the policy and the consultation process prior to the policy being ratified.	Head of HR	30/09/2023	31/01/2024	7	<p>20/06/2023 - Update received from Head of HR - The work on the policy is progressing and we have already shared an outline proposal with Fed/UNISON and will be going out to SMT's shortly. Once we have completed this we can then move this forward to formal consultation and thereafter implementation. I would emphasise that this is an extensive piece of work to be delivered and not a list of actions.</p> <p>08/09/2023 - Update received from Head of HR - The work on the policy continues to progress but is still to reach a position to launch the formal consultation phase. The timeline of the end of September is currently being reviewed to ensure completion dates are achievable.</p> <p>28/09/2023 - DFR advised JAC on 28/09/2023 that the timelines for a number of recommendations raised within the HR Absence Management will be extended. DFR raised at Strategic People Group – Head of HR and Corporate Superintendent are going to meet to discuss a milestone plan with dates. An update will be provided at the next Joint Audit Committee meeting 07/12/2023. FBO will update reports, TIAA portal and revise implementation date once information received.</p> <p>20/11/2023 - Despite making this a priority progress to date remains limited. An action was assigned after the last audit committee at the Strategic People Board to establish milestones and deadlines. However, despite a plan being developed timelines and details still require further work. Staff changes in the department is further compounding the issue on progress. Despite this, in the short term the work remains a priority area.</p>
012	269697	REDACTED									
013	269698	REDACTED									
014	269700	REDACTED									
015	269701	REDACTED									
016	271373	22/23 Health and Safety Management	Directed Risk	Health and safety training be provided to officers / members of staff as they are promoted to supervisory positions with an emphasis on their responsibility in reporting accidents to an appropriate deadline.	2	<p>Head of L&D to agree on a process to ensure that managers and supervisors, who upon promotion, are given an appropriate health and safety input by a force trainer, outlining their responsibilities in terms of a) investigating injuries and near miss incidents, and b) recording their findings in line with the law and the Force's H&S Policy. In addition, Line managers/supervisors, will be provided with key information in terms of RIDDOR reporting, e.g., what categories of injuries and near misses fall under RIDDOR, and, critically what the decision-making process is to ensure that RIDDOR reports are submitted to HSE within the 15-day statutory deadline by the Force's Health and Safety Manager without exception. Note: Need to Know relating to the above circulated to all NWP employees twice in 2022/23.</p> <p>HSM submits a report on a monthly basis to DFR who in turn reports relevant issues to the Senior Force Governance Forum to ensure that Command and SMT units take responsibility and held to account in terms of the correct reporting process relating to the reporting of Injuries, Near Misses and DSEs, and fundamentally, the recording of Line Managers investigations to ensure the safety and welfare of staff under their command.</p>	Head of L&D	30/06/2023	29/02/2024	2	<p>23/06/2023 - Update received from Head of Training - The Trainer for Leadership and Assessment Sgt to incorporate these audit recommendations into the Operational Sergeants courses. He liaised with the Health and Safety Manager and agreed that the information on the need to know circulars would be converted into an input on the courses and the trainer would deliver the input, ensuring the audit points were covered.</p> <p>19/07/2023 - Update received from Head of Training - The H&S recommendations are incorporated into the Operational Sergeants course. Course are scheduled throughout the year. Due to current sickness absence the courses have been rescheduled. The Needs to Know messages are circulated by HSM on a regular basis to provide guidance on investigating and reporting near misses, accidents and injuries. I advise the status of recommendations 271373 and 271374 are ongoing.</p> <p>There is a discussion between Training and the HSM about how to improve and promote access to H&S courses. College Learn (previously known as NCALT) has recently updated the H&S courses and we are exploring which of these will be circulated and promoted to existing supervisors to complete to improve their knowledge and skills and improve H&S investigations and reporting.</p> <p>08/09/2023 – Update from DFR - H&S training has been incorporated to force programmes and this will continue as BAU. The proposal would be to close the action and assess its completion in the follow up audit with TIAA in Feb24. There is an ongoing discussion between Training and the HSM about how to improve and promote access to H&S courses. College Learn (previously known as NCALT) has recently updated the H&S courses and we are exploring which of these will be circulated and promoted to existing supervisors to complete to improve their knowledge and skills and improve H&S investigations and reporting.</p> <p>07/11/2023 - FBO revised implementation date to 29/02/2024 as agreed at JGB and in line with the update dated 08/09/2023. FBO also included extract of October Health and Safety Board report in JGB and JAC report.</p> <p>In summary</p> <ul style="list-style-type: none"> • Compliance levels in terms of Line Managers investigating and recording findings on injury, near miss and DSE forms have increased. • HSM continues to send Actions to LMs to investigate and record their findings. • Reporting system developed with the aid of LPS Business Managers; to be rolled out in November 2023 to LPS initially to gauge how the new system is working, expected rollout date to other departments December 2023. <ul style="list-style-type: none"> o Quarterly reports issued to Chief Constable o HSM report scheduled to Health and Safety Team fortnightly o LPS report scheduled monthly o Area reports scheduled fortnightly

No	ID	Job	Risk Area	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Category	Latest Response
017	271374	22/23 Health and Safety Management	Directed Risk	All Officers / members of staff in supervisory positions be provided with health and safety training that outlines their responsibility in submitting A879, HS1 and DSE forms and the risks to the organisation caused by lack of compliance with HSE regulation.	2	Newly promoted supervisors and managers, attending courses, will be provided with an appropriate DSE input and presentation by a force trainer in terms of their responsibilities to staff working from home and in an office environment (place of work). Note: Need to Know and presentation circulated to all NWP employees twice in 2022/23. HSM submits a report on a monthly basis to DFR who in turn reports relevant issues to the Senior Force Governance Forum to ensure that Command and SMT units take responsibility and held to account in terms of the correct reporting process relating to the reporting of Injuries, Near Misses and DSEs, and fundamentally, the recording of Line Managers investigations to ensure the safety and welfare of staff under their command	Head of L&D	30/06/2023	29/02/2024	2	23/06/2023 - Update received from Head of Training - The Trainer for Leadership and Assessment Sgt to incorporate these audit recommendations into the Operational Sergeants courses. He liaised with the Health and Safety Manager and agreed that the information on the need to know circulars would be converted into an input on the courses and the trainer would deliver the input, ensuring the audit points were covered. 19/07/2023 - Update received from Head of Training - The H&S recommendations are incorporated into the Operational Sergeants course. Course are scheduled throughout the year. Due to current sickness absence the courses have been rescheduled. The Needs to Know messages are circulated by HSM on a regular basis to provide guidance on investigating and reporting near misses, accidents and injuries. I advise the status of recommendations 271373 and 271374 are ongoing. There is a discussion between Training and the HSM about how to improve and promote access to H&S courses. College Learn (previously known as NCALT) has recently updated the H&S courses and we are exploring which of these will be circulated and promoted to existing supervisors to complete to improve their knowledge and skills and improve H&S investigations and reporting. 08/09/2023 – Update from DFR - H&S training has been incorporated to force programmes and this will continue as BAU. The proposal would be to close the action and assess its completion in the follow up audit with TIAA in Feb24. There is an ongoing discussion between Training and the HSM about how to improve and promote access to H&S courses. College Learn (previously known as NCALT) has recently updated the H&S courses and we are exploring which of these will be circulated and promoted to existing supervisors to complete to improve their knowledge and skills and improve H&S investigations and reporting. 07/11/2023 - FBO revised implementation date to 29/02/2024 as agreed at JGB and in line with the update dated 08/09/2023. FBO also included extract of October Health and Safety Board report in JGB and JAC report. In summary <ul style="list-style-type: none"> • Compliance levels in terms of Line Managers investigating and recording findings on injury, near miss and DSE forms have increased. • HSM continues to send Actions to LMs to investigate and record their findings. • Reporting system developed with the aid of LPS Business Managers; to be rolled out in November 2023 to LPS initially to gauge how the new system is working, expected rollout date to other departments December 2023. <ul style="list-style-type: none"> o Quarterly reports issued to Chief Constable o HSM report scheduled to Health and Safety Team fortnightly o LPS report scheduled monthly o Area reports scheduled fortnightly
018	271957	23/24 Estates Management - Strategy	Directed Risk	The Estates Strategy be reviewed and updated to reflect current and future strategic arrangements for sustainability and decarbonisation.	3	There are some significant strategic decisions to be made during 2023 regarding the Force's Corporate Estate which will require updating of the Estate Strategy and the Implementation Plan as part of the 'Fit for the Future' corporate objectives. That will be the appropriate time to elaborate on the Force's strategic intentions in relation to sustainability and decarbonisation.	Head of Facilities and Fleet	30/11/2023		1	31/08/2023 - Update from Head of Facilities and Fleet - the Estates Strategy is under review and discussions are ongoing with relevant parties. 06/11/2023 - Update received from Head of Facilities and Fleet - this is still work in progress and I am aiming to have the draft revised Strategy done by 30/11/2023, ready for the next Fit for the Future Board on 18/12/2023.
019	272557	22/23 HR – Use of OLEEO - Collaborative	Directed Risk	The Section 22 National Collaboration Agreement in relation to 'The provision of an all-Wales e-recruitment platform' be finalised and agreed and signed by each force.	2	The North Wales Director of Finance has been liaising with his counterparts in the other Welsh Forces in order to progress the signing of the S22 agreement. Timetable is 3 months to enable progress through different Force Governance arrangements.	Director of Finance and Resources, NWP	30/11/2023		1	11/08/2023 – Update received from DFR - The perceived sticking points for the S22a were discussed at Finance JAG with a proposed approach agreed by the Directors of Finance & Resources. This proposal is being incorporated into the draft s22a. The Head of POD will then coordinate progressing the sign of this via the All Wales People Group. The s22a has proved difficult to resolve and there is the potential need for further engagement with stakeholders being required prior to sign off being achieved. 10/11/2023 - Update received from DFR - DFR has discussed the S22a with Head of POD and Legal Services. Having agreed the points of clarification the next step is to finalise the s22a and circulate for sign off within the forces.
020	23/24-1	23/24 Procurement	Delivery Risk	The Social Value Policy, Social Value Charter and Social Value Guidance documents be reviewed and updated to reflect current practices.	2	Recommendation is accepted. The OPCC will approach the same independent consultant that was commissioned to write the Policy in order to carry out the review. At the time of writing the exact timescales are still to be confirmed. A meeting is set to take place on 27/09/2023 so the timeline of 31/03/2024 is an estimate.	Chief Finance Officer	31/03/2024		1	New - final report issued 09/11/2023

Appendix 3 – Recommendation Categorisation

“Priority” refers to the implementation timeline to adopt:

Description	Priority
URGENT - Fundamental Control issue on which action should be taken immediately.	1
IMPORTANT - Control issue on which action should be taken at the earliest opportunity.	2
ROUTINE - Control issue on which action should be taken.	3

“Category” refers to date revisions as per the below:

Description	Category
Recommendations - still on original due date	1
Recommendations - 1st revised due date	2
Recommendations - 2nd revised due date	3
Recommendations - 3rd revised due date	4
Recommendations - 4th revised due date	5
Recommendations - 5th revised due date	6
Recommendations - Overdue	7

JOINT AUDIT COMMITTEE

Title:	Risk Management Report (Open Session)
Author:	Neil T. Ackers, Risk and Business Continuity Lead
Purpose of the report:	To provide the Joint Audit Committee with an update on the organisational risk process and an oversight of the current risks recorded by North Wales Police and the North Wales Police and Crime Commissioner.
The report is provided to JAC for: (tick one)	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input checked="" type="checkbox"/> Assurance <input type="checkbox"/> Information
Summary / Key Points:	<ul style="list-style-type: none"> • All risks have been reviewed monthly by the Risk and Business Continuity Lead ensuring they are updated and remain on target. A dated entry is made alongside the review within the embedded risk record 'supporting information document'. • Reminders have been sent to Risk Leads to review and update their ongoing risks and actions either on a monthly or quarterly basis (dependent on the risk type). • Since the previous update all risks on the Force Risk Register have been reviewed in the following meetings with no issues or exceptions having been raised. • Senior Management Team Meetings • Strategic Management Board • Strategic Executive Board • Excellent Service Delivery Board • Fit for the Future Board • Strategic People Board • Strategic Change and Collaboration Board • Assurance Board • A summary of live NWP and OPCC risks recorded on the Force Risk Register 26th August to 17th November 2023. • New NWP risks recorded on Force Risk Register since last report. <ul style="list-style-type: none"> ○ Risk 118 REDACTED CLOSED SESSION ○ Risk 119 Ability to maintain Uplift Police Officer Levels ○ Risk 120 REDACTED CLOSED SESSION ○ Risk 121 REDACTED CLOSED SESSION ○ Risk 123 REDACTED CLOSED SESSION

	<ul style="list-style-type: none"> • New OPCC risks recorded on Force Risk Register since last report. • NWP Risks removed from Force Risk Register since last report. <ul style="list-style-type: none"> • Risk 103 Loss of CCTV Feeds to JCC • OPCC Risks removed from Force Risk Register since last report. • NWP Risk Changes on Force Risk Register since last report. • OPCC Risk Changes on Force Risk Register since last report. • Force Risk Register which included OPCC Risks. • Risk Actions RAG Ratings – NWP • Risk Actions RAG Ratings - OPCC • Force COVID19 Risk Register. • Developments regarding risk management. <ul style="list-style-type: none"> • Peer Review by South Wales Police • TIAA Collaboration Audit – North Wales, Dyfed Powys, Gwent. • A summary table of NWP risks recorded on the Force Risk Register as at 17/11/23. • A summary table of OPCC risks recorded on the Force Risk Register as at 17/11/23.
Recommendations:	None
Risk Register Impact:	This report is based on details recorded on both the Force Risk Register and Covid19 Risk Register
Assurance Implications:	This report is directly relevant to the development of assurance in North Wales Police
Equality Impact:	None
Information Exempt from Disclosure:	Yes (highlighted in yellow)

1. INTRODUCTION

The purpose of this report is to provide an update on the organisational risk management process and allow oversight of the status of North Wales Police and Crime Commissioner and North Wales Police risks and is based on information received and recorded by 17th November 2023 on the Force Risk Register version 6.238.

Project risks are managed separately within the Portfolio Management Office; however, those that require Force attention are escalated to the Force Risk Register through the agreed process documented in the Risk and Assurance Mapping Practice Guide v1.10

2. FORCE RISK REGISTER SUMMARY

We continue to embed our approach to Risk Management across the organisation through regular interaction with the Risk Leads/Owners either monthly or quarterly (dependent on the risk type). Reminders have been sent to relevant individuals to review and update ongoing actions to ensure the risk remains on target. In addition to this we continue to conduct a monthly review of all risks and raised any concerns or issues with the Risk Leads and Senior Management Team's (SMT's) via their risk highlight reports. Risks are also reported to and reviewed at the Senior Management Team (SMT) Meetings, Strategic Management Board (SMB), Strategic Executive Board (SEB), Excellent Service Delivery Board, Fit for the Future Board, Strategic People Board (SPB), Strategic Change and Collaboration Board (SCCB), with no issues or exceptions having been raised. A summary of all risks recorded on the Force Risk Register are also reported to the Assurance Board.

Table 1: - NWP risks on the Force Risk Register 26th August 2023 - 17th October 2023

Risk Levels before Controls	Previous NWP Risk Total	Risks removed in this period	New Risks in this period	NWP Risks currently recorded on Force Risk Register
Critical	9	0	2	11
High	14	1	3	16
Medium	1	0	0	1
Total	24	1	5	28

Table 2: - OPCC risks on the Force Risk Register 26th August 2023 - 17th October 2023

Risk Levels Before Controls	Previous OPCC Risk Total	Risks removed in this period	New Risks in this period	OPCC Risks currently recorded on Force Risk Register
Critical	1	0	0	1
High	2	0	0	2
Medium	0	0	0	0
Total	3	0	0	3

Table 3: - Summary 31 Live Risks on Force Risk Register by SMT as of 16th November 2023. These are broken down into North Wales Police Risks and OPCC Risks as follows:

SMT	Risk Before Control Levels			Totals
	Critical	High	Medium	
Corporate Services incl. POD	0	1	0	1
Crime Services	4	4	0	8
Finance & Resources	7	6	1	14
Local Policing Service	0	0	0	0
Operational Support Services	0	4	0	4
Professional Standards	0	1	0	1
OPCC	1	2	0	3
TOTAL NWP AND OPCC RISKS ON RISK REGISTER	12	18	1	31

3. NEW NWP RISKS RECORDED ON FORCE RISK REGISTER SINCE LAST REPORT

There have been 4 new NWP risks added to the Force Risk Register since the last JAC risk report.

- **Risk 118 REDACTED CLOSED SESSION**
- **Risk 119 Ability to maintain Uplift Police Officer Levels**
There is a risk that the force is unable to recruit enough police officers **caused by** the pipeline of suitable candidates and number of NWP Officers resigning, retiring, or transferring to other Forces **which may result in** a failure to maintain Home Office Uplift numbers which will lead to financial penalties and impact on the ability of the Force to deliver its' priorities.

This Dynamic risk was raised by Superintendent (73479), Head of People and Organisational Development on 28/08/23. A risk for the previous year was recorded on Force Risk Register under URN 103 and Closed on 18/09/23.

The 'Before Controls Risk Level' was determined as HIGH and the 'Present Risk Level' is currently MEDIUM. The Target Level is LOW with a Target Risk End Date of 30/09/24.

There are 2 Live Actions on this risk. The Risk Lead is Superintendent (73479), Head of People and Organisational Development.

- **Risk 120 REDACTED CLOSED SESSION**
- **Risk 121 REDACTED CLOSED SESSION**
- **Risk 122 REDACTED CLOSED SESSION**

4. NEW OPCC RISKS RECORDED ON FORCE RISK REGISTER SINCE LAST REPORT

There have been no new OPCC risks added to the Force Risk Register since the last JAC risk report.

5. NWP RISKS REMOVED FROM FORCE RISK REGISTER SINCE LAST REPORT

There has been 1 risk Closed and removed from the Force Risk Register since the last report.

- **Risk 103 Ability to integrate Uplift Officers**
This risk was initially raised on 15/09/22 by (94192) Head of People and Organisational Development.

The 'Before Controls Risk Level' was determined as HIGH. The 'Present Risk Level' was lowered from HIGH to LOW on 30/03/23. The 'Target Level' was LOW.

This Dynamic risk related to the possible failure to recruit and integrate enough police officers through operation uplift **caused by** NWP Officers resigning, retiring, or transferring to other Forces and a lack of suitable applicants which **may have resulted in** failure to meet the Home Office targets which will impact on future budgets and ability of the force to deliver its priorities.

The risk was reviewed at Corporate Services SMT on 29/08/23 and authorised for removal from the Force Risk Register due to:

- The Police Uplift Programme finished on 31st March 2023.
- The Force delivered and achieved the Police Uplift Programme Target by +1.
- Risk Target Level of LOW achieved.
- Risk has been Treated.
- New risk (URN 119) to be created.

The risk was closed and removed from the Force Risk Register on 18/09/23.

6. OPCC RISKS REMOVED FROM FORCE RISK REGISTER SINCE LAST REPORT.

There has been no OPCC risks Closed and removed from the Force Risk Register since the last report.

7. NWP RISK CHANGES ON FORCE RISK REGISTER SINCE LAST REPORT

There have been no Live NWP risks that have changed their Present Risk Levels since the last report.

8. OPCC RISK CHANGES ON FORCE RISK REGISTER SINCE LAST REPORT.

There has been no Live OPCC risks that changed their Present Risk Level since the last report.

9. FORCE RISK REGISTER ACTIONS

• **Risk Actions RAG Ratings - NWP**

Actions Not on Track	Actions On Track but with Issues	Actions On Track	Completed Actions
0	0	57	75

Risks highlighted with '*Actions On Track but with issues*' relate to Actions that are currently marked as pending or stalled and awaiting decisions on progression.

Risks highlighted with '*Actions Not On Track*' relate to Actions that are overdue and awaiting updates from Risk Leads.

• **Risk Actions RAG Ratings - OPCC**

Actions Not on Track	Actions On Track but with Issues	Actions On Track	Completed Actions
0	0	11	3

Risks highlighted with '*Actions On Track but with issues*' relate to Actions that are currently marked as pending or stalled and awaiting decisions on progression.

Risks highlighted with '*Actions Not On Track*' relate to Actions that are overdue and awaiting updates from Risk Leads.

10. FORCE COVID19 RISK REGISTER

There are currently no risks recorded on the Force Covid19 Risk Register.

11. DEVELOPMENTS REGARDING RISK MANAGEMENT

- **Peer review by South Wales Police**

The Force were informed on 18/10/23 that the South Wales Risk Manager is currently off work due to personal circumstances and will not be able to undertake the review as planned. This will be followed up when the South Wales Risk Manager returns to work.

- **TIAA Collaboration Audit – North Wales, Dyfed Powys, Gwent.**

It is pleasing to report that for the 3rd year running North Wales Police have received Substantial Assurance from the Auditors, TIAA for our Risk Management Processes. The draft results for the Dyfed Powys, Gwent and North Wales Police Collaborative Risk Management audits are as follows:

Force	Assessment
Dyfed Powys Police	Reasonable
Gwent Police	Reasonable
North Wales Police	Substantial

12. SUMMARY OF NWP RISKS ON FORCE RISK REGISTER AS AT 17/11/2023

URN	Risk Title	Risk Levels			Risk Type	Date Risk Raised	Last Review Date	Risk Actions Progress				
		Before Controls	Present	Target				Outstanding Actions	Completed Actions	On Track	On Track with Issues	Not on Track
003	RMS Legacy Database	High	Medium	Low	Annual	10/08/16	01/07/24	1	1	1		
054	REDACTED CLOSED SESSION	High	Medium	Low	Dynamic	29/04/20	06/10/23	1	2	1		
060	REDACTED CLOSED SESSION	High	Medium	Medium	Static	19/05/20	16/08/23	1	3	1		
071	Pensions	High	Medium	Medium	Static	20/01/21	07/08/23	2	3	2		
074	REDACTED CLOSED SESSION	Critical	Medium	Medium	Dynamic	04/06/21	19/11/23	1	14	1		
081	Inability attracting Staff to apply for key roles in NWP	Critical	Medium	Medium	Dynamic	08/09/21	28/08/23	2	3	2		
088	REDACTED CLOSED SESSION	High	High	Low	Dynamic	01/02/22	18/10/23	4	3	4		
091	Loss of money invested on the money market	Critical	Low	Low	Static	16/02/22	07/08/23	2	2	2		
093	Inadequate financial resources to deliver service plans for period 01/04/2024 to 31/3/2029	Critical	Medium	Medium	Static	15/03/22	07/08/23	2	2	2		
094	REDACTED CLOSED SESSION	High	Medium	Negligible	Dynamic	22/02/22	12/10/23	1	7	1		
096	Excess Demand within the Analysts Unit	High	Medium	Medium	Static	12/04/22	25/08/23	3	10	3		
098	REDACTED CLOSED SESSION	Critical	Critical	Medium	Dynamic	19/05/22	18/10/23	2	5	2		
099	REDACTED CLOSED SESSION	High	Low	Low	Dynamic	13/06/22	05/07/23	0	7	0		
101	REDACTED CLOSED SESSION	Medium	Low	Negligible	Static	07/06/22	24/08/23	1	1	1		
105	REDACTED CLOSED SESSION	High	High	Medium	Static	03/01/23	17/10/23	4	1	3		
106	REDACTED CLOSED SESSION	Critical	Critical	Medium	Static	03/01/23	01/08/23	3	0	3		
108	REDACTED CLOSED SESSION	Critical	High	Negligible	Dynamic	20/12/22	06/11/23	3	4	3		
110	REDACTED CLOSED SESSION	High	High	Medium	Static	09/05/23	25/08/23	2	0	2		
111	Lack of Force Medical Advisor Cover	Critical	High	Medium	Dynamic	01/05/23	20/09/23	1	3	1		
112	REDACTED CLOSED SESSION	Critical	High	Low	Dynamic	01/05/23	10/11/23	4	1	4		
115	REDACTED CLOSED SESSION	High	High	Negligible	Static	20/06/23	21/09/23	2	0	2		
116	Loss of Trust and Confidence in NWP	High	High	Medium	Static	23/01/23	17/11/23	2	1	2		
117	REDACTED CLOSED SESSION	High	High	Low	Dynamic	18/07/23	17/10/23	1	0	1		
118	REDACTED CLOSED SESSION	High	High	Low	Static	14/09/23	14/09/23	4	2	4		
119	Ability to maintain Uplift Police Officer Levels	High	Medium	Low	Dynamic	28/08/23	28/09/23	2	0	2		
120	Loss of CCTV Feeds to JCC	Critical	High	Medium	Dynamic	10/10/23	18/10/23	1	0	1		
121	BT Copper Circuits Withdrawal	Critical	Critical	Low	Dynamic	10/10/23	10/10/23	6	0	6		
122	Roads Crime Unit Understaffing	High	High	Medium	Dynamic	18/10/23	26/11/23	Awaited	-	-		

13. SUMMARY OF OPCC RISKS ON FORCE RISK REGISTER AS AT 17/11/2023

URN	Risk Title	Risk Levels			Risk Type	Date Risk Raised	Last Review Date	Risk Actions Progress				
		Before Controls	Present	Target				Outstanding Actions	Completed Actions	On Track	On Track with Issues	Not on Track
091	Loss of money invested on the money market	Critical	Low	Low	Static	16/02/22	07/08/23	2	2	2		
109	Adequacy of financial resources 2023/2024	Critical	Medium	Medium	Static	26/04/23	19/09/23	2	1	2		
113	PCC Election 2024	High	Medium	Low	Static	10/05/23	30/08/23	7	0	7		

Joint Audit Committee

Meeting Date: 7 December 2023

Title;	Proposed Work Programme
Author:	Chief Finance Officer
Purpose of the report:	To agree the work programme
The report is provided to JAC for: (tick one)	<input type="checkbox"/> X Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Assurance <input type="checkbox"/> Information
Summary / Key Points:	<ul style="list-style-type: none"> Ensures that the Committee is able to fulfil its duties in line with statutory deadlines, and that all of the Committee's responsibilities are discharged during the course of each year. Items which are mandatory are noted as such, and where these items would normally be considered by a statutory deadline, this deadline is also highlighted.
Recommendations:	<ul style="list-style-type: none"> For members of the Committee to note which items are subject to a statutory deadline, and therefore the meetings have been arranged to fulfil those requirements. For members of the Committee to consider additional content which might be presented at future meetings. For the future work programme to be brought to each meeting, outlining the work for the forthcoming twelve months on a rolling basis.
Risk register impact:	One of the purposes of the Committee is to provide assurance to the Police and Crime Commissioner and the Chief Constable that financial and non-financial risks are being managed effectively.
Assurance implications:	The purpose of Joint Audit Committee is to provide assurance to the Police and Crime Commissioner and the Chief Constable, in line with the Terms of Reference. The work programme helps to ensure that all relevant areas are presented to the Committee.
Equality Impact:	Equalities legislation was taken into account when recruiting the independent members of the Joint Audit Committee. There is a Joint Equalities' Scheme in place.
Information exempt from disclosure:	None.

PROPOSED WORK PROGRAMME

Report by the Chief Finance Officer

1. INTRODUCTION

- 1.1 The Joint Audit Committee is provided with a programme of work for at the forthcoming year. This ensures that the Committee is able to fulfil its duties in line with statutory deadlines, and that all of the Committee's responsibilities are discharged during the course of each year.
- 1.2 In addition, items to be presented to the Joint Audit Committee are identified by various means – by officers, staff or the Committee members. These have been added to the work programme on a less formal basis, and are added to the agenda as appropriate.
- 1.3 Members are invited to suggest items to include on the work programme, and can do so by contacting the Chief Finance Officer.
- 1.4 This report, therefore, includes the proposed work plan for the next twelve months. Where a meeting date has not yet been finalised, the month of the meeting is shown for guidance.

2. RECOMMENDATIONS

- 2.1 For members of the Committee to note which items are subject to a statutory deadline, and therefore the meetings have been arranged to fulfil those requirements.
- 2.2 For members of the Committee to consider additional content which might be presented at future meetings.
- 2.3 For the future work programme to be brought to each meeting, outlining the work for the forthcoming twelve months on a rolling basis.

3. WORK PROGRAMME

- 3.1 With the exception of items timetabled the meet statutory deadlines, the work programme is flexible; therefore, additional items may be added should a need arise.
- 3.2 There are a number of standing agenda items currently scheduled for each meeting. These will remain on the JAC agenda until further notice:

Date of Meeting	Work Programme 2022/23
All (Until Further Notice)	<ul style="list-style-type: none">• Business Update incl. VfM• HMICFRS Update (incorporated above unless significant)• Internal Audit Update• Risk Update• Organisational changes• ICT Digital Update – Command & Control & NEP <i>closed sessions</i>• Work Programme• JAC Action Plan Update <i>closed sessions</i>

The work programme asides from the standing agenda items outlined above are as follows:

Date of Meeting	Work Programme 2023/24
tba	<ul style="list-style-type: none"> • Information session – FMS – online session, one hour with Matt Stewart & Simon Williams.
March 2024	<ul style="list-style-type: none"> • Capital Strategy (including Treasury Management Strategy) <i>mandatory -to be approved before 1 April 2024</i> • Governance update – including draft AGS • Sustainability Update • Audit Wales – annual plan • Ethics Update • Applications Management Framework (if not on December 2023 meeting) <i>closed session</i> • Risk deep dive: Risks 106 and 112 <i>closed session</i>
Spring 2024	<ul style="list-style-type: none"> • All Wales Training event
June 2024	<ul style="list-style-type: none"> • Accounts Technical Briefing • Introduction to accounts
July 2024	<ul style="list-style-type: none"> • ISA260 and signing of accounts <i>mandatory – statutory date to be signed by 31 July 2024, but may be extended dates in 2024</i> • Force Management Statement - briefing • Self-assessment and Annual report of JAC – final report • Risk Strategy & Risk Appetite Statement – Annual review • Treasury Management Performance <i>mandatory</i> • Legal report • Risk Deep Dive: Risk 118 <i>closed session</i>
September 2024	<ul style="list-style-type: none"> • Governance update • Sustainability Update • HMICFRS Value for Money Profiles • Briefing: Risk 119 - Ability to Maintain Uplift Police Officer Levels
December 2024	<ul style="list-style-type: none"> • Audit Wales – Value for Money and Annual Audit Report (Management Letter) <i>mandatory</i> • Governance Update • Treasury Management Performance <i>mandatory</i> • Legal report • Value for Money Update • HMICFRS Report – PEEL Review
Other items to be discussed with JAC	<p>JAC Evaluation Action Plan – Ensure that dedicated and closed sessions are scheduled as required to progress the JAC Evaluation plan actions as required. This includes reviewing the effectiveness of assurance providers considering the provision of internal audit services specifically.</p> <p>Roll-out of IT Programme (monthly, outside of meetings)</p> <p>Meeting between Joint Audit Committee and Audit Wales</p> <p>Meeting between Joint Audit Committee and Internal Audit</p>

	Sustainability and decarbonisation Review/oversee governance arrangements for partnerships & collaboration
--	---

4. IMPLICATIONS

4.1	Equality	Equalities legislation was taken into account when recruiting the independent members of the Joint Audit Committee. There is a Joint Equalities' Scheme in place.
4.2	Financial	Planning the work for the forthcoming year reduces the need for ad-hoc meetings.
4.3	Legal	Legislation requires that a Joint Audit Committee be established. The functions of the Joint Audit Committee are summarised within its Terms of Reference , which has been prepared in accordance with <i>Audit Committees\Practical Guidance for local Authorities and police - 2022 Edition (CIPFA)</i> . This work programme takes account of the statutory and practical requirements to fulfil these obligations.
4.4	Community	Meeting papers and minutes are published, and the meetings are open for the public to attend.
4.5	Risk	One of the purposes of the Committee is to provide assurance to the Police and Crime Commissioner and the Chief Constable that financial and non-financial risks are being managed effectively.
4.6	Police and Crime Plan	The role of the Joint Audit Committee is part of the overall Police and Crime Plan.

Report Author:

Kate Jackson
Chief Finance Officer, Office of the Police and Crime Commissioner

Audit of Accounts Report – Police and Crime Commissioner for North Wales and Chief Constable of North Wales Police

Audit year: 2022-23

Date issued: November 2023

Document reference: 3937A2023

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

This document is also available in Welsh.

Contents

We intend to issue an unqualified audit report on your Accounts. There are some issues to report to you prior to their approval.

Audit of Accounts Report

Introduction	4
Proposed audit opinion	5
Significant issues arising from the audit	5
Appendices	
Appendix 1: Final Letter of Representation - Police and Crime Commissioner for North Wales	8
Appendix 2: Final letter of Representation - Chief Constable of North Wales Police	11
Appendix 3: Proposed Audit Report - Police and Crime Commissioner for North Wales	14
Appendix 4: Proposed Audit Report - Chief Constable of North Wales Police	19
Appendix 5: Summary of Corrections Made	25

Audit of Accounts Report

Introduction

- 1 We summarise the main findings from our audit of your 2022-23 accounts in this report.
- 2 We have already discussed these issues with the Chief Finance Officer for the Police and Crime Commissioner and the Director of Finance and Resources for the Chief Constable and their finance teams.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set the levels for this year's audit as follows:

Exhibit 1: levels of materiality for this year's audit

	Police and Crime Commissioner	Chief Constable	Police Pension Fund
Income and Expenditure items and other balances	£2.752 million	£2.752 million	£1.016 million

- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
 - Related Party Disclosures £10,000.
 - Senior Officer Remuneration £1,000.
- 6 We have now substantially completed this year's audit.
- 7 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

Proposed audit opinion

- 8 We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letters of Representation based on those set out in **Appendices 1 and 2**.
- 9 We issue a 'qualified' audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 10 The Letters of Representation contains certain confirmations we are required to obtain from you under auditing standards.
- 11 Our proposed audit reports are set out in **Appendices 3 and 4**.

Significant issues arising from the audit

Uncorrected misstatements

- 12 We set out below the misstatements we identified in the accounts, which have been discussed with management but remain uncorrected. We request that these are corrected. If you decide not to correct these misstatements, we ask that you provide us with the reasons in writing for not correcting them:

Exhibit 2 – Uncorrected misstatements

Note 12 Property, Plant and Equipment: Valuation of Land and Buildings

Assets not subject to revaluation in year

Audited bodies across all sectors are required to account for property, plant and equipment (PPE) in accordance with IAS 16 Property, Plant and Equipment.

The CIPFA Code of Practice on Local Authority Accounting allows audited bodies to adopt a valuation programme that values PPE over a 'short' period of time. A 'short period' is interpreted to mean that assets are normally revalued once every five years for each class of assets, provided that the carrying amount does not differ materially from that which would be determined using the current value at the end of the reporting period.

Due to continued volatility in the costs of building and rental values, due to wider economic conditions, there is a risk that assets that have not been subject to a formal revaluation during 2022-23 are materially misstated.

The appointed external valuer for the Police and Crime Commissioner has provided a 'Market Review' report for 2022-23 which provides details of the potential impact of these changes on assets not revalued during the period.

All assets valued using depreciated replacement cost (DRC) have been revalued during the year, so consideration is only required of assets that are valued using existing use value (EUUV) which are affected by changes in market rents and yields.

The valuer has noted that there has been an average 5.3% increase in rents during the period. However, the movement in rental yield has been provided as ranging from 3.16% to 12%.

Due to the wide range, it is not possible to determine the specific effect on the valuation of the assets. However, looking at the impact of the maximum and minimum changes in yield, we are assured that the value of the assets is not materially misstated in the financial statement:

- Increase of 5.3% in rent and 3.16% increase in yield would mean the assets are overstated by £341,000.
- Increase of 5.3% in rent and 12% increase in yield would mean the assets are understated by £1,246,000.

Note 12 Property, Plant and Equipment: Valuation of Land and Buildings

Errors in source data used in the 2022-23 valuations

The floor area data used by the external valuer in two of the existing use valuations undertaken in the year does not agree to the floor area data maintained by the Police and Crime Commissioner.

This has resulted in the following misstatement:

- Land and Building asset values are overstated by £306,000.
- The revaluation reserve is overstated by £129,000.
- The revaluation loss charged to the CI&E Account is understated by £177,000.

Corrected misstatements

- 13 There were initially misstatements in the accounts that have now been corrected by management. However, we believe that these should be drawn to your attention, and they are set out with explanations in **Appendix 5**.

Other significant issues arising from the audit

- 14 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There were no issues arising in these areas this year.

Appendix 1

Final Letter of Representation – Police and Crime Commissioner for North Wales

Auditor General for Wales
Wales Audit Office
1 Capital Quarter
Tyndall St
Cardiff
CF10 4BZ

Date

Representations regarding the 2022-23 financial statements

This letter is provided in connection with your audit of the financial statements of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group (which comprises the Police and Crime Commissioner for North Wales and the Chief Constable of North Wales Police) and the North Wales Police Pension Fund for the year ended 31 March 2023, for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group and North Wales Police Pension fund and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. A summary of these items is set out below:

- Note 12 Property Plant and Equipment: valuation of Land and Buildings:
 - The impact of changes in market rent and yield has not been applied to assets valued under the existing use basis, which have not been formally valued this year.
 - Incorrect floor area data has been used in two of the valuations undertaken in the year. The gross cost of one asset is overstated by £165,000 and the gross cost of one asset is understated by £141,000. These errors impact on both the Comprehensive Income and Expenditure account and the Balance Sheet.

It has been decided not to adjust for the errors on the basis that they are immaterial.

Representations by the Police and Crime Commissioner for North Wales

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved on 7 December 2023.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Chief Finance Officer for the Police and Crime Commissioner

Police and Crime Commissioner for North Wales

Date

Date

Appendix 2

Final Letter of Representation – Chief Constable of North Wales Police

Auditor General for Wales
Wales Audit Office
1 Capital Quarter
Tyndall St
Cardiff
CF10 4BZ

Date

Representations regarding the 2022-23 financial statements

This letter is provided in connection with your audit of the financial statements of the Chief Constable of North Wales Police and the North Wales Police Pension Fund for the year ended 31 March 2023, for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;

- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects the chief Constable of North Wales Police and North Wales Police Pension Fund and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions.

Representations by the Chief Constable of North Wales Police

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved on 7 December 2023.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Director of Finance and Resources to the Chief
Constable of North Wales Police

Chief Constable of North Wales Police

Date

Date

Appendix 3

Proposed Audit Report

The report of the Auditor General for Wales to the Police and Crime Commissioner for North Wales

Opinion on financial statements

I have audited the financial statements of:

- Police and Crime Commissioner for North Wales;
- Police and Crime Commissioner for North Wales Group which comprises the Police and Crime Commissioner for North Wales and the Chief Constable of North Wales Police; and
- North Wales Police Pension Fund

for the year ended 31 March 2023 under the Public Audit (Wales) Act 2004.

The Police and Crime Commissioner for North Wales financial statements comprise the Expenditure and Funding Analysis, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Movement in Reserves Statement, the Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The Police and Crime Commissioner for North Wales Group financial statements comprise the Group Expenditure and Funding Analysis, the Group Comprehensive Income and Expenditure Statement, the Group Balance Sheet, the Group Movement in Reserves Statement, the Group Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The North Wales Police Pension Fund financial statements comprise the Fund Account and Net Assets Statement.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the financial position of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group, and the North Wales Police Pension Fund as at 31 March 2023 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards

are further described in the auditor's responsibilities for the audit of the financial statements section of my report.

My staff and I are independent of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for Wales' Group and the North Wales Police Pension Fund in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group and the North Wales Police Pension Fund's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group and the North Wales Police Pension Fund and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for:

- the preparation of the statement of accounts, which give a true and fair view and comply with proper practices;
- maintaining proper accounting records;
- internal controls as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error; and
- assessing the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group, and the North Wales Police Pension Fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible financial officer anticipates that the services provided by the Police and Crime Commissioner for North Wales Group, and the North Wales Police Pension Fund will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit the financial statements in accordance with section 13(2) of the Public Audit (Wales) Act 2004.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group, and the North Wales Police Pension Fund's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud by posting of unusual journals;
- Obtaining an understanding of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group, and the North Wales Police Pension Fund's framework of authority as well as other legal and regulatory frameworks that the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group, and the North Wales Police Pension Fund operate in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group, and the North Wales Police Pension Fund'; and

- Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Joint Audit Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group, and the North Wales Police Pension Fund's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other auditor's responsibilities

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of the Police and Crime Commissioner for North Wales, the Police and Crime Commissioner for North Wales Group, and the North Wales Police Pension Fund in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton
Auditor General for Wales
Date

1 Capital Quarter
Tyndall Street
Cardiff, CF10 4BZ

Appendix 4

Proposed Audit Report

The report of the Auditor General for Wales to the Chief Constable of North Wales Police

Opinion on financial statements

I have audited the financial statements of:

- Chief Constable of North Wales Police; and
- North Wales Police Pension Fund.

for the year ended 31 March 2023 under the Public Audit (Wales) Act 2004.

The Chief Constable of North Wales financial statements comprise the Expenditure and Funding Analysis, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Movement in Reserves Statement, the Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The North Wales Police Pension Fund financial statements comprise the Fund Account and Net Assets Statement.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the financial position of the Chief Constable of North Wales Police, and the North Wales Police Pension Fund as at 31 March 2023 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report.

My staff and I are independent of the Chief Constable of North Wales Police and the North Wales Police Pension Fund in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt of the Chief Constable of North Wales Police and the North Wales Police Pension Fund's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the Chief Constable of North Wales Police and the North Wales Police Pension Fund and its environment obtained in the

course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for:

- the preparation of the statement of accounts, which give a true and fair view and comply with proper practices;
- maintaining proper accounting records;
- internal controls as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error; and
- assessing the Chief Constable of North Wales Police and the North Wales Police Pension Fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible financial officer anticipates that the services provided by the Chief Constable of North Wales Police and the North Wales Police Pension Fund will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit the financial statements in accordance with section 13(2) of the Public Audit (Wales) Act 2004.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, the Chief Constable of North Wales Police the Chief Constable of North Wales Police head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Chief Constable of North Wales Police and the North Wales Police Pension Fund's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud by posting of unusual journals;
- Obtaining an understanding of the Chief Constable of North Wales Police and the North Wales Police Pension Fund's framework of authority as well as other legal and regulatory frameworks that the Chief Constable of North Wales Police and the North Wales Police Pension Fund operate in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Chief Constable of North Wales Police and the North Wales Police Pension Fund; and
- Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Joint Audit Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Chief Constable of North Wales Police and the North Wales Police Pension Fund's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other auditor's responsibilities

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of the Chief Constable of North Wales Police and the North Wales Police Pension Fund in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton
Auditor General for Wales

1 Capital Quarter
Tyndall Street

Date

Cardiff, CF10 4BZ

Appendix 5

Summary of Corrections Made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Exhibit 3: summary of corrections made

Value of correction	Nature of correction in the Commissioner/Group accounts	Nature of correction in the Chief Constable's accounts	Reason for correction
Various – disclosures only	<p>Note 26 Officers' Remuneration</p> <p>Amendments were made to the disclosures of senior officer remuneration, remuneration bands, exit packages.</p>	<p>Note 14 Officers' Remuneration</p> <p>Amendments were made to the disclosures of senior officer remuneration, remuneration bands, exit packages</p>	To ensure the disclosures in the financial statements fully comply with the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23.
<p>Balance sheet: Net assets increased by £3,827,000.</p> <p>Total reserves increased by £3,827,000.</p>	<p>Note 12 Property Plant and Equipment</p> <p>The valuation of land and buildings was increased by £3,827,000 to reflect the amended valuations of three assets.</p> <p>An incorrect location factor had been used for two assets and the wrong gross internal area data had been used by the external</p>	Not applicable as no impact on the Chief Constable's accounts.	To ensure the assets included within the financial statements are disclosed at their correct values.

Value of correction	Nature of correction in the Commissioner/Group accounts	Nature of correction in the Chief Constable's accounts	Reason for correction
	<p>valuer for the remaining asset.</p> <p>There was a corresponding amendment to Note 20, Revaluation Reserve and the Movement in Reserves Statement.</p>		
<p>Balance sheet: Net assets decreased by £56,161,000.</p> <p>Total reserves decreased by £56,161,000.</p> <p>Comprehensive Income and Expenditure Statement: Adjustment of pension surplus / asset ceiling increased by £56,161,000.</p>	<p>Note 34 Defined Benefits Pension Scheme - the pension asset relating to the LGPS pension scheme was amended to limit the amount of surplus recognised in the financial statements.</p> <p>International Accounting Standard 19 limits the amount of pension surplus that can be recognised, taking into consideration future contributions and costs. This 'asset ceiling' is clarified by the International Financial Reporting Standards Interpretations Committee within IFRIC 14.</p> <p>The asset ceiling has been calculated by the pension fund actuary.</p>	<p>Note 17 Defined Benefits Pension Scheme - the pension asset relating to the LGPS pension scheme was amended to limit the amount of surplus recognised in the financial statements.</p> <p>International Accounting Standard 19 limits the amount of pension surplus that can be recognised, taking into consideration future contributions and costs. This 'asset ceiling' is clarified by the International Financial Reporting Standards Interpretations Committee within IFRIC 14.</p> <p>The asset ceiling has been calculated by the pension fund actuary.</p>	<p>To ensure the pension asset included within the financial statements complies with IAS 19 and IFRIC 14.</p>

Value of correction	Nature of correction in the Commissioner/Group accounts	Nature of correction in the Chief Constable's accounts	Reason for correction
	<p>The initial asset of £57,095,000 was reduced to £934,000.</p> <p>The amendment included a charge to Other Comprehensive Income and Expenditure. This has also impacted on:</p> <ul style="list-style-type: none"> • Movement in Reserves Statement. • Note 20 unusable reserves. • Long term creditors. 	<p>The initial asset of £57,095,000 was reduced to £934,000.</p> <p>The adjustment included a charge to Other Comprehensive Income and Expenditure. This has also impacted on:</p> <ul style="list-style-type: none"> • Movement in Reserves Statement. • Long term debtors with the Police and Crime Commissioner. 	

There have also been a number of minor amendments and disclosure updates as a result of our work



Audit Wales

1 Capital Quarter

Cardiff CF10 4BZ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.



JOINT AUDIT COMMITTEE

7 December 2023

Statement of Accounts 2022-2023

Report by the Chief Constables' and Police and Crime Commissioners' Chief Finance Officers



1. Background

- 1.1 The Police Reform and Social Responsibility Act 2011 established the Police and Crime Commissioner and the Chief Constable as corporations sole from 22 November 2012. In practice this means that the two corporations sole are required to produce their own single Statement of Accounts in accordance with the Code of Practice on Local Accounting (the Code) and relevant International Financial Reporting Standards (IFRS). In addition, the Police and Crime Commissioner is also required to produce a set of Group Accounts.
- 1.2 The Statements have been produced in accordance with the Code, relevant legislation and the guidance available. Two documents have been produced, namely:
 - The North Wales Police and Crime Commissioner Group and Single Entity Accounts 2022-2023. These include the Group accounts and also the Police and Crime Commissioner's single entity accounts.
 - The North Wales Police Chief Constable's Accounts 2022-2023. These contain the Chief Constable's single entity accounts and also the Police Pension Account 2022-2023.
- 1.3 Copies of both documents are provided separately.

2. Process for completing the 2022-23 Statement of Accounts

- 2.1 The Accounts and Audit (Wales) Amendment 2018 requires the responsible financial officer to sign and date the statement of accounts and certify that it presents a true and fair view of the financial position of the body at the end of the financial year by no later than 31 May of that year. The responsible financial officer is then required to re certify the statement before it is approved and published with the relevant auditor's certificate, opinion or report in order to publish the statement by the 31 July of that year.
- 2.2 Following discussions with the Society of Welsh Treasurers (Local Government), Audit Wales and the Welsh Government, the Welsh Government announced on 15 May 2023 a revised timeline of 31 July 2023 for certifying the draft accounts and 31 December 2023 for final publication of approved accounts. The legislation allows for this change with the relevant notifications being published on the PCC's website.
- 2.3 The internal Outturn Report was produced on 16 May 2023, however following discussions with Audit Wales the target date for producing the certified draft accounts was changed to 30 June 2023 to allow for additional checks to be made. The main audit was planned for September to November 2023, based on this the existing 7 December JAC meeting was set as the target date for the final version and relevant reports.

- 2.4 Where possible and when staff were available some audit work was conducted over the summer months. An information sharing portal, Inflo, was also used for the first time during the audit. The main audit was conducted in the autumn, mainly online but also with some in person meetings.
- 2.5 Some issues have emerged since the original draft accounts were produced at the end of June 2023 resulting in change to the content and presentation of the accounts. However, none of these have changed the overall movement in useable reserves, which is in essence the 'bottom line', from the original draft figures that were reported to the Police and Crime Commissioner and the Chief Constable during May 2023 in the outturn report.
- 2.6 Feedback from JAC members regarding the 2022-23 Statement of Accounts have also been taken into account building on the changes made in previous years to aid understanding of the accounts.
- 2.7 Due to the technical nature of the accounts and the statutory override to normal accounting requirements within local government accounting, enhancing their user-friendliness remains challenging. However, the intention would be to continue to develop this aspect annually without compromising on their delivery to the appropriate deadlines.
- 2.8 The following outlines some of the key events feeding into the production of the revised statements
- 16.05.2023: Outturn Report produced.
 - 27.06.2023: Technical Briefing delivered to JAC members.
 - 30.06.2023: Draft accounts signed and sent to Audit Wales team.
 - Summer 2023: Inflo system set up and 'soft start' to audit.
 - Autumn 2023: Main audit work conducted.
 - 24.10.2023: Update on the accounts to JAC members.
 - 17.11.2023: Revised draft set of accounts issued with agreed amendments sent to Audit Wales
 - 24.11.2023: Draft Audit Wales ISA 260 report received.

3. Content of the Statements

- 3.1 Both Statements contain a Narrative Report that covers requirements as per the Code. These are not repeated in this report but the key headings – having been developed in conjunction with the Joint Audit Committee and a review of good practice in other Policing organisation's - include:
- Introduction
 - Governance and Responsibilities
 - Strategic Priorities
 - Operational Performance 2022-23
 - Corporate Risk
 - Financial Performance 2022-23

- Reconciliation of Funding to GAAP
- Reserves Provisions and Sources of Funding
- Future outlook
- Accounting policies
- Collaboration with other bodies
- Events after the reporting period
- Explanation of the prime statements

3.2 The Statements of Accounts in Local Government are highly technical documents. The combination of the accounting requirements, together with the Statutory and Regulatory overrides (to ensure that the way the accounts are prepared does not cause additional costs to the public) results in a complicated set of Statements. The added requirements of two single entities and a set of Group accounts further adds to this complexity.

3.3 The approach taken in North Wales, following discussions with CIPFA's Police Finance Network, the other Welsh Forces and the Audit Wales Office reflects the reality of the arrangements. The result of this is that the cost of Policing is shown in the Chief Constable's Comprehensive Income and Expenditure Account. The format of this statement is required by the Code to be prepared in accordance with management reporting i.e. based on subjective analysis.

3.4 The Expenditure and Funding Analysis (EFA) shows the annual expenditure and how it is funded to illustrate the end of year position and overall impact upon the use of usable reserves for the year.

3.5 The other prime statements follow on from the EFA. The Chief Constable now has a limited Balance Sheet, Movement in Reserves and Cash flow statement from the introduction of the Expenditure and Funding Analysis. These contain the unusable reserves in relation to the net Pension asset/liability and the Accumulated Absence Account. The notes to the Statements then follow from what is included in the prime statements.

4. Summary of changes to the final draft and Management response to Audit Wales Report

4.1 The Auditor General intends to give an unqualified opinion on both Statements of Accounts as set out in his report. There are two uncorrected misstatement which are detailed in the auditor's report and summarised below with the management response, these have been agreed with Audit Wales.

4.2 Uncorrected misstatements

1. Valuation of building misstated by potentially £0.341m to £1.246m due to the volatility in the rental market.

Response – Building assets are valued on a 5 year cycle. Assets that are valued under the Existing Use Valuation are assessed with the use rental costs in the area and overall yield of holding the assets. Assessments of current market valued showed a potential discrepancy with the historical values in the accounts. The only way to confirm this would be to value the whole estate at additional cost. It was agreed not to change the historical

valuations and assess as part of the 2023-2024 accounts whether or not a full valuation of the estate would be required. All valuation figures are estimates.

2. Errors in source data used in 2022-23 valuations leading to errors.

Response – It was found fairly late in the audit that some floor area data used by the valuer did not match the correct figures. As the amount are not material it was agreed that these would not be changed in 2022-2023 but would be included for re valuation in 2023-24. Steps have also been agreed to ensure that the data the valuers are using matched the data held by the Estates Department.

Neither of these misstatements would have an effect on the usable reserves and are part of the technical asset accounting which is reflected in the asset values and unusable reserves.

4.3 Corrected misstatements

There have been other corrections and clarifications stemming from the audit. These were technical in nature or movements between notes; the movement in usable reserves has not changed from the outturn report and the original draft accounts. These are briefly summarised below and detailed in Appendix 5 of the Audit report:

- Officer Remuneration Note – This is a statutory note and has a lower de minimis level of £1000, but in practice the working de-minimis is £1. The note was made more complicated this year due to changes in the Chief Officer team including Chief Officer acting up during the transition. Steps have been put in place to ensure that the note is correct as far as possible in the draft accounts next year.
- Asset Valuations – An error was found in the valuation of Llay due to an omission of part of the floor area. This was a material amount and has been corrected in the accounts.
- Pension surplus – This misstatement was highlighted as a potential issue within the draft accounts. The staff Local Government Pension Scheme accounting valuation reported a surplus. This is an unusual position and a wide debate between practitioners and CIPFA was had over the summer. The conclusion was that a ceiling should be applied to the surplus. Accounting treatment was agreed with practitioners, CIPFA and checked by Audit Wales Technical team.

4.4 Other amendments were made to further clarify the Narrative report and some notes following feedback from JAC members, and the AGS was updated to reflect changes since the draft accounts were produced. Due to the extended timetable, it has been possible to share amended draft early to ensure all changes have been captured.

5. Recommendations

- For members of the audit committee to note the contents of this report in accordance with the duties of the committee established in the terms of reference, specifically to review the annual statements of accounts and annual governance statements.

And to resolve:

In accordance with its Terms of Reference, the Joint Audit Committee has reviewed the Annual Financial Statements for the year ended 31 March 2023 of the Police and Crime Commissioner and Chief Constable and has considered the external auditor's reports thereon. The Joint Audit Committee confirms that there are no unresolved matters arising that require to be reported to the Police and Crime Commissioner and Chief Constable, prior to their approval of the respective Annual Financial Statements.

6. IMPLICATIONS

6.1	Equality	The Chief constable and Police and Crime Commissioner operate with regard to the principles established within the Joint Equality Plan
6.2	Financial	The aim of this report is to present to the committee the statement of accounts of both corporations sole
6.3	Legal	The statements of accounts meet the required standards, as outlined within the report
6.4	Community	The statements of accounts are published on the Commissioners website. A public notice has been issued under Sections 29, 30 and 31 of the Public Audit (Wales) Act 2004, stating that from 9 October 2023 to 3 November 2023 members of the public may inspect and make copies of the accounts and from 6 November ask questions of the appointed Auditor
6.5	Risk	Risk management procedures are in place and have been considered separately by the committee as part of the overall governance arrangements. Financial risks are contained within the statement of accounts
6.6	Police and Crime Plan	The Police and Crime Plan is considered at the start of the financial planning cycle to ensure that delivery of the plan is achievable within a sustainable budget

Both Sets of the Statement of Accounts Saved separately

Joint Audit Committee

Meeting Date: 7 December 2023

Title:	Semi-annual Treasury Management Report 2023-24
Author:	Chief Finance Officer
Purpose of the report:	To report on the performance of the treasury management function
The report is provided to JAC for: (tick one)	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input checked="" type="checkbox"/> Assurance <input type="checkbox"/> Information
Executive Summary / Key Points:	<ul style="list-style-type: none"> • The CIPFA's Treasury Management (TM) in the Public Services' Code of Practice requires a report on performance of the TM function to be considered by JAC at least twice a year. • There is a new requirement in the revised 2021 Code, mandatory from 1st April 2023, of quarterly reporting of the treasury management prudential indicators. These are reported by exception to the Strategic Executive Board and the Strategic Management Board, and also include non-treasury prudential indicators. • It contains a summary of TM activity undertaken in the first six months of 2023-24. • It deals with the investment of surplus cash and any borrowing requirements. The Police and Crime Commissioner currently has strong balance sheet resources which results in a net investor position going forward (i.e. no projected need to borrow for the medium-term). • It highlights whether or not any limits or indicators were breached. In the 6 months relevant to this report, no statutory indicators were breached.
Recommendations:	The report is submitted to the Joint Audit Committee for information and comment, and to provide further assurance prior to submission to the Police and Crime Commissioner
Risk register impact:	No impact – the arrangements are designed to manage the risk from investing and borrowing.
Assurance implications:	The report sets out the performance against agreed rules and limits for investing and borrowing money per the TM Strategy in place for 2023-24.
Equality Impact:	No impact.
Information exempt from disclosure:	No exempt information.

Treasury Management Report H1 2023/24

1. Introduction

The Police and Crime Commissioner adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice* (the CIPFA Code) which requires the Police and Crime Commissioner to receive, as a minimum, treasury management semi-annual and annual outturn reports.

This report includes the new requirement in the 2021 Code, mandatory from 1st April 2023, of quarterly reporting of the treasury management prudential indicators. These are reported by exception to the Strategic Executive Board and the Strategic Management Board, and also include non-treasury prudential indicators.

The Police and Crime Commissioner's treasury management strategy for 2023/24 was formally adopted as part of its Capital Strategy on 29th March 2023 by the Commissioner following scrutiny by the Joint Audit Committee on the 28th March 2023. The Police and Crime Commissioner invests substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk remains central to the Police and Crime Commissioner's treasury management strategy.

2. External Context

Economic background: UK inflation remained stubbornly high over much the period compared to the US and euro zone, keeping expectations elevated of how much further the Bank of England (BoE) would hike rates compared to the regions. However, inflation data published in the latter part of the period undershot expectations, causing financial markets to reassess the peak in BoE Bank Rate. This was followed very soon after by the BoE deciding to keep Bank Rate on hold at 5.25% in September, against expectation for another 0.25% rise.

Economic growth in the UK remained relatively weak over the period. In calendar Q2 2023, the economy expanded by 0.4%, beating expectations of a 0.2% increase. However, monthly GDP data showed a 0.5% contraction in July, the largest fall to date in 2023 and worse than the 0.2% decline predicted which could be an indication the monetary tightening cycle is starting to cause recessionary or at the very least stagnating economic conditions.

July data showed the unemployment rate increased to 4.3% (3mth/year) while the employment rate rose to 75.5%. Pay growth was 8.5% for total pay (including bonuses) and 7.8% for regular pay, which for the latter was the highest recorded annual growth rate. Adjusting for inflation, pay growth in real terms were positive at 1.2% and 0.6% for total pay and regular pay respectively.

Inflation continued to fall from its peak as annual headline CPI declined to 6.7% in July 2023 from 6.8% in the previous month against expectations for a tick back up to 7.0%. The largest downward contribution came from food prices. The core rate also surprised on the downside, falling to 6.2% from 6.9% compared to predictions for it to only edge down to 6.8%.

The Bank of England's Monetary Policy Committee continued tightening monetary policy over most of the period, taking Bank Rate to 5.25% in August. Against expectations of a further hike in September, the Committee voted 5-4 to maintain Bank Rate at 5.25%. Each of the four dissenters were in favour of another 0.25% increase.

Financial market Bank Rate expectations moderated over the period as falling inflation and weakening data gave some indication that higher interest rates were working. Expectations fell from predicting a peak of over 6% in June to 5.5% just ahead of the September MPC meeting, and to then expecting 5.25% to be the peak by the end of the period.

Following the September MPC meeting, Arlingclose, the Police and Crime Commissioner's treasury adviser, modestly revised its interest forecast to reflect the central view that 5.25% will now be the peak in Bank Rate. In the short term the risks are to the upside if inflation increases again, but over the remaining part of the time horizon the risks are to the downside from economic activity weakening more than expected.

The lagged effect of monetary policy together with the staggered fixed term mortgage maturities over the next 12-24 months means the full impact from Bank Rate rises are still yet to be felt by households. As such, while consumer confidence continued to improve over the period, the GfK measure hit -21 in September, it is likely this will reverse at some point. Higher rates will also impact business and according to S&P/CIPS survey data, the UK manufacturing and services sector contracted during the quarter with all measures scoring under 50, indicating contraction in the sectors.

The US Federal Reserve increased its key interest rate to 5.25-5.50% over the period, pausing in September following a 0.25% rise the month before, and indicating that it may have not quite completed its monetary tightening cycle.

Having fallen throughout 2023, annual US inflation started to pick up again in July 2023, rising from 3% in June, which represented the lowest level since March 2021, to 3.2% in July and then jumping again to 3.7% in August, beating expectations for a rise to 3.6%. Rising oil prices were the main cause of the increase. US GDP growth registered 2.1% annualised in the second calendar quarter of 2023, down from the initial estimate of 2.4% but above the 2% expansion seen in the first quarter.

The European Central Bank increased its key deposit, main refinancing, and marginal lending interest rates to 4.00%, 4.50% and 4.75% respectively in September, and hinted these levels may represent the peak in rates but also emphasising rates would stay high for as long as required to bring inflation down to target.

Although continuing to decline steadily, inflation has been sticky, Eurozone annual headline CPI fell to 5.2% in August while annual core inflation eased to 5.3% having stuck at 5.5% in the previous two months. GDP growth remains weak, with recent data showing the region expanded by only 0.1% in the three months to June 2023, the rate as the previous quarter.

Financial markets: Financial market sentiment and bond yields remained volatile, with the latter generally trending downwards as there were signs inflation, while still high, was moderating and interest rates were at a peak.

Gilt yields fell towards the end of the period. The 5-year UK benchmark gilt yield rose from 3.30% to peak at 4.91% in July before trending downwards to 4.29%, the 10-year gilt yield rose from 3.43% to 4.75% in August before declining to 4.45%, and the 20-year yield from 3.75% to 4.97% in August and then fell back to 4.84%. The Sterling Overnight Rate (SONIA) averaged 4.73% over the period.

Credit review: Having completed a review of its credit advice on unsecured deposits at UK and non-UK banks following concerns of a wider financial crisis after the collapse of Silicon Valley Bank purchase of Credit Suisse by UBS, as well as other well-publicised banking sector issues, in March Arlingclose reduced the advised maximum duration limit for all banks on its recommended counterparty list to 35 days. This stance continued to be maintained at the end of the period.

During the second quarter of the period, Moody's revised the outlook on Svenska Handelsbanken to negative from stable, citing concerns around the Swedish real estate sector.

Having put the US sovereign rating on Rating Watch Negative earlier in the period, Fitch took further action in August, downgrading the long-term rating to AA+, partly around ongoing debt ceiling concerns but also an expected fiscal deterioration over the next couple of years.

Following the issue of a Section 114 notice, in September Arlingclose advised against undertaking new lending to Birmingham City Council, and later in the month cut its recommended duration on Warrington Borough Council to a maximum of 100 days.

Arlingclose continued to monitor and assess credit default swap levels for signs of ongoing credit stress and although no changes were made to recommended durations over the period, Northern Trust Corporation was added to the counterparty list.

Heightened market volatility is expected to remain a feature, at least in the near term and, as ever, the institutions and durations on the Police and Crime Commissioner's counterparty list recommended by Arlingclose remains under constant review.

3. Local Context

On 31st March 2023, the Police and Crime Commissioner had net investments of £30m arising from its revenue and capital income and expenditure. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources are the underlying resources available for investment. These factors are summarised in Table 1 below.

Table 1: Balance Sheet Summary

	31.3.23 Actual £m	2022-23 Benchmark £m
General Fund CFR	28.0	30.9
Less: *Other debt liabilities	(7.3)	(7.3)
Borrowing CFR	20.7	23.6
Less: External borrowing	(8.4)	# (6.2)
Internal borrowing	12.3	17.4
Less: Usable reserves	(51.2)	(27.6)
Plus: Working capital	8.9	0.2
Total investments	(30.0)	# (10.0)

* finance leases, PFI liabilities and transferred debt that form part of the Police and Crime Commissioner's total debt

Source: Capital Strategy Report 2022-23 (various tables)

to maintain minimum investment benchmark of £10m

The treasury management position at 30th June and the change over the six months' is shown in Table 2 below.

Table 2: Treasury Management Summary

	31.3.23 Balance £m	Movement £m	30.9.23 Balance £m	30.9.23 Weighted Average Rate %	2023-24 Benchmark £m
Long-term borrowing	8.4	(0.3)	8.1	1.25	7.9
Short-term borrowing	0.0	0.0	0.0	-	-
Total borrowing	8.4	(0.3)	8.1	1.25	7.9
Long-term investments	0	0	0	-	-
Short-term investments	(24.6)	(23.6)	(48.2)	(4.76)	-
Cash and cash equivalents	(5.4)	1.1	(4.3)	(0.42)	-
Total investments	(30.0)	(22.5)	(52.5)	(5.18)	# (10.0)
Net investments	(21.6)	(22.8)	(44.4)	(3.93)	-

to maintain minimum investment benchmark of £10m

4. Borrowing

CIPFA's 2021 Prudential Code is clear that local authorities must not borrow to invest primarily for financial return and that it is not prudent for local authorities to make any investment or spending decision that will increase the capital financing requirement and so may lead to new borrowing, unless directly and primarily related to the functions of the Police and Crime Commissioner.

PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield unless these loans are for refinancing purposes. The Police and Crime Commissioner has not invested in assets primarily for financial return or that are not primarily related to the functions of the Police and Crime Commissioner. It has no plans to do so in future.

5. Borrowing strategy and activity

As outlined in the treasury strategy, the Police and Crime Commissioner's chief objective when borrowing has been to strike an appropriately low risk balance between securing lower interest costs and achieving cost certainty over the period for which funds are required, with flexibility to renegotiate loans should the Police and Crime Commissioner's long-term plans change being a secondary objective. The Police and Crime Commissioner's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio.

There was a substantial rise in the cost of both short- and long-term borrowing over the last 18 months. Bank Rate rose by 1% from 4.25% at the beginning of April to 5.25% at the end of September. Bank Rate was 2% higher than at the end of September 2022.

UK gilt yields were volatile, mainly facing upward pressure since early April following signs that UK growth had been more resilient, inflation stickier than expected, and that the Bank of England saw persistently higher rates through 2023/24 as key to dampening domestic demand. Gilt yields, and consequently PWLB borrowing rates, rose and broadly remained at elevated levels. On 30th September, the PWLB certainty rates for maturity loans were 5.26% for 10-year loans, 5.64% for 20-year loans and 5.43% for 50-year loans. Their equivalents on 31st March 2023 were 4.33%, 4.70% and 4.41% respectively.

At 30th September the Police and Crime Commissioner held £8.1m of loans, a decrease of £0.3m to 31st March 2023, as part of its strategy for funding previous and current years' capital programmes. Outstanding loans on 30th September are summarised in Table 3A below.

Table 3: Borrowing Position

	31.3.23 Balance £m	Net Movement £m	30.9.23 Balance £m	30.9.23 Weighted Average Rate %	30.9.23 Weighted Average Maturity (years)
Public Works Loan Board	8.4	(0.3)	8.1	1.25	14.2
Total borrowing	8.4	(0.3)	8.1	1.25	14.2

6. Other Debt Activity

Although not classed as borrowing, the Police and Crime Commissioner has one long-term contractual agreement under PFI (Private Finance Initiative). On 31st March 2023 total debt other than borrowing stood at £7.3m, taking total debt to £15.7m. An estimate of total debt at 30th September 2023 is £14.9m.

7. Treasury Investment Activity

The CIPFA Treasury Management Code now defines treasury management investments as those investments which arise from the Police and Crime Commissioner's cash flows or treasury risk management activity that ultimately represents balances that need to be invested until the cash is required for use in the course of business.

The Police and Crime Commissioner holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. During the half year, the Police and Crime Commissioner's investment balances ranged between £29.9 and £76.2 million due to timing differences between income and expenditure. The investment position is shown in graph 1 and table 4 below.

Graph 1: Daily Investment Balance

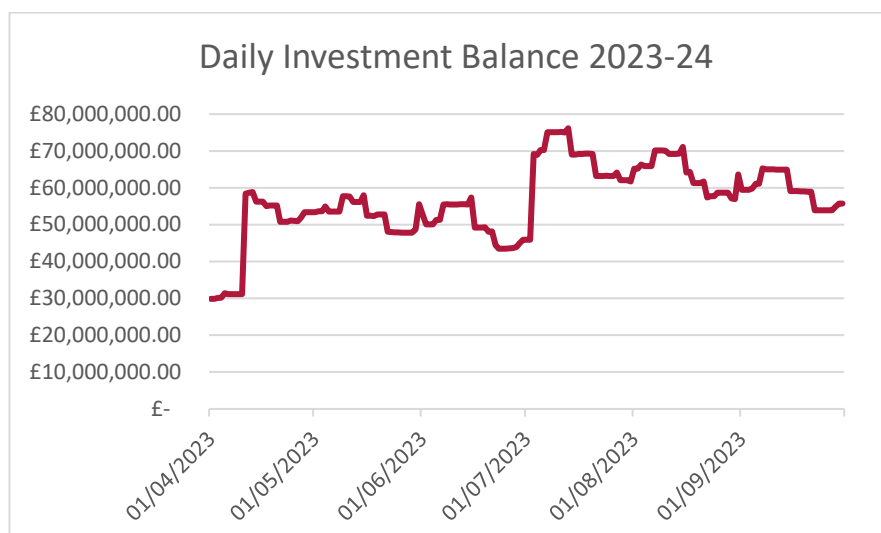


Table 4: Treasury Investment Position

	31.3.23 Balance £m	Net Movement £m	30.9.23 Balance £m	30.9.23 Income Return %	30.9.23 Weighted Average Maturity days
Banks & building societies (unsecured)	5.40	(5.38)	0.02	0.01	0.00
Covered bond (secured)	0.00	7.50	7.50	5.13	14.12
Government (incl. local authorities) and other govt entities	24.60	23.65	48.25	5.19	39.23
Total investments	30.00	25.77	55.77	5.18	35.84

Both the CIPFA Code and government guidance require the Police and Crime Commissioner to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The Police and Crime Commissioner’s objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

Bank Rate increased by 1%, from 4.25% at the beginning of April to 5.25% by the end of September. Short-dated cash rates rose commensurately, with 3-month rates rising to around 5.25% and 12-month rates to nearly 6%. The rates on DMADF deposits also rose, ranging between 4.8% and 5.4% by the end of June.

The Police and Crime Commissioner also invested £7.5m in a 9-month covered bond with Nat West Bank which matures in January 2024.

The progression of risk and return metrics are shown in the extracts from Arlingclose’s quarterly investment benchmarking in Table 5 below.

Table 5: Investment Benchmarking – Treasury investments managed in-house

	Credit Score	Credit Rating	Bail-in Exposure	Weighted Average Maturity (days)	Rate of Return %
31.03.2023	3.91	AA-	18%	59	3.64%
30.09.2023	3.31	AA	0%	53	5.18%
Similar LAs	4.31	AA-	59%	41	4.87%
All LAs	4.47	AA-	59%	13	4.79%

The Police and Crime Commissioner has budgeted £1.85m income from these investments in 2023/24, and the most recent projection has increased to £2.6m. Income received up to 30th September was £0.74m, whilst a further £0.26m has been paid by the end of October.

Statutory override: In April 2023 the Department for Levelling Up, Housing and Communities published the full outcome of the consultation on the extension of the statutory override on accounting for gains and losses on pooled investment funds. The override has been extended for two years until 31st March 2025 but no other changes have been made; whether the override will be extended beyond the new date is unknown but commentary to the consultation outcome suggests not. The Police and Crime Commissioner will discuss with Arlingclose the implications for the investment strategy and what action may need to be taken.

8. Non-Treasury Investments

The definition of investments in the Treasury Management Code now covers all the financial assets of the Police and Crime Commissioner as well as other non-financial assets which the Police and Crime Commissioner holds primarily for financial return. Investments that do not meet the definition of treasury management investments (i.e. management of surplus cash) are categorised as either for service purposes (made explicitly to further service objectives) and or for commercial purposes (made primarily for financial return).

Investment Guidance issued by the Department for Levelling Up Housing and Communities (DLUHC) and Welsh Government also includes within the definition of investments all such assets held partially or wholly for financial return.

The Police and Crime Commissioner doesn't hold any non-treasury investments.

9. Compliance

The Chief Finance Officer reports that all treasury management activities undertaken during the six months complied fully with the principles in the Treasury Management Code and the Police and Crime Commissioner's approved Treasury Management Strategy. Compliance with specific investment limits is demonstrated in table 7 below.

Table 7: Investment Limits

	H1 2023/24 Maximum	30.9.23 Actual	2023/24 Limit	Complied? Yes/No
Any single organisation, except the UK Government	£7.5m	£7.5m	£7.5m	Yes
HSBC (being the Commissioner's bankers)	£6.9m	£0.0m	£10.0m	Yes

Compliance with the Authorised Limit and Operational Boundary for external debt is demonstrated in table 8 below.

Table 8: Debt and the Authorised Limit and Operational Boundary

	H1 2023/24 Maximum	30.9.23 Actual	2023/24 Operational Boundary	2023/24 Authorised Limit	Complied? Yes/No
Borrowing	£8.38m	£8.13m	£25.10m	£27.10m	-
PFI and Finance Leases	£7.27m	£6.76m	#£6.24m	#£6.24m	-
Total debt	£15.65m	£14.89m	£31.34m	£33.34m	Yes

based on year-end position

Since the operational boundary is a management tool for in-year monitoring it is not significant if the operational boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure. However 'Total debt' has not been above the operational boundary since 1st April 2023.

10. Treasury Management Prudential Indicators

As required by the 2021 CIPFA Treasury Management Code, the Police and Crime Commissioner monitors and measures the following treasury management prudential indicators.

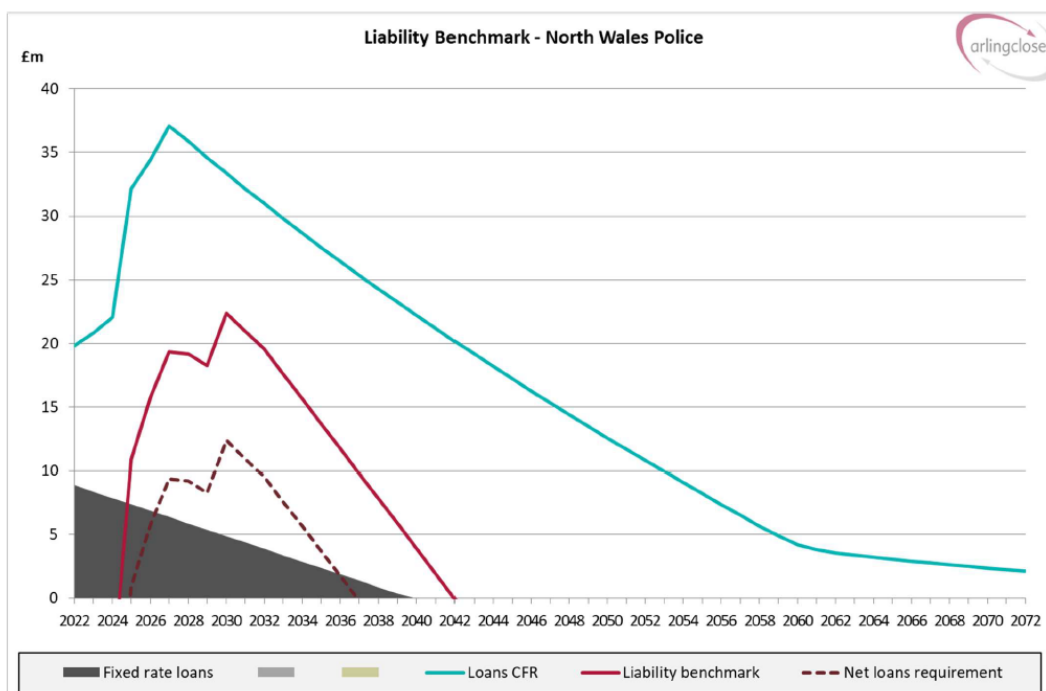
Liability Benchmark: This new indicator compares the Police and Crime Commissioner's actual existing borrowing against a liability benchmark that has been calculated to show the lowest risk level of borrowing. The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. It represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

	31.3.23 Actual	31.3.24 Forecast	31.3.25 Forecast	31.3.26 Forecast
Loans CFR	£19.8m	£20.8m	£22.1m	£32.2m
Less: Balance sheet resources	(£41.4m)	(£49.7m)	(£38.7m)	(£31.3m)
Net loans requirement	(£21.6m)	(£28.9m)	(£16.6m)	£0.9m
Plus: Liquidity allowance	£10.0m	£10.0m	£10.0m	£10.0m
Liability benchmark	(£11.6m)	(£18.9m)	(£6.6m)	£10.9m
Existing borrowing	£8.4m	£7.9m	£7.4m	£6.9m

This is shown in the chart below together with the maturity profile of the Police and Crime Commissioner's existing borrowing.

Following on from the medium-term forecasts in the table above, the Police and Crime Commissioner plans to remain borrowed in line with its cash-flow forecast in order to minimise risk. The cash-flow forecast reflects the peaks and troughs over the financial year whereas the liability benchmark reflects a specific point in time – both need to be considered when deciding to borrow. The forecast above suggests that the Police and Crime Commissioner does not expect to borrow in 2023/24 but might need to consider borrowing (possibly short-term) in 2025-26.

Liability Benchmark



Maturity Structure of Borrowing: This indicator is set to control the Police and Crime Commissioner’s exposure to refinancing risk. The upper and lower limits on the maturity structure of all borrowing were:

	Upper Limit	Lower Limit	30.9.23 Actual	Complied?
Under 12 months	100%	0%	5.14%	Yes
12 months and within 24 months	100%	0%	10.87%	Yes
24 months and within 5 years	100%	0%	36.69%	Yes
5 years and within 10 years	100%	0%	24.62%	Yes
10 years and above	100%	0%	22.67%	Yes

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

Long-term Treasury Management Investments: The purpose of this indicator is to control the Police and Crime Commissioner’s exposure to the risk of incurring losses by seeking early repayment of its investments. The prudential limits on the long-term treasury management limits are:

	2023/24	2024/25	2025/26	No fixed date
Limit on principal invested beyond year end	£5m	£3m	£1m	£0m
Actual principal invested beyond year end	£0m	£0m	£0m	£0m
Complied?	Yes	Yes	Yes	Yes

Examples of long-term investments with no fixed maturity date include strategic pooled funds, real estate investment trusts and directly held equity but exclude money market funds and bank accounts with no fixed maturity date as these are considered short-term.

Additional indicators

Security: The Police and Crime Commissioner has adopted a voluntary measure of its exposure to credit risk by monitoring the average credit rating of its investment portfolio.

	2023/24 Target	30.9.23 Actual	Complied?
Portfolio average credit rating	A-	AA	Yes

Liquidity: The Police and Crime Commissioner has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount cash available to meet unexpected payments within a rolling twelve-month period. For practical purposes a lower operational limit of £7.5 million for a maximum of 14 days was set to avoid unnecessary short-term borrowing.

	2023/24 Target	30.9.23 Actual	Complied?
Minimum cash available within 12 months	£10m	£55.8m	Yes
Lower limit for a maximum of 14 days	£7.5m	-	Yes

Joint Audit Committee

Meeting Date: 7 December 2023

Title:	Joint Governance Board
Author:	Kate Jackson, Chief Finance Officer, Office of the Police and Crime Commissioner
Purpose of the report:	Update
The report is provided to JAC for: (tick one)	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Assurance <input checked="" type="checkbox"/> X Information
Summary / Key Points:	<ul style="list-style-type: none"> • The chair and a member of JAC were in attendance at the meeting held on 15 November 2023. • The board endorsed the following: <ul style="list-style-type: none"> ○ That the JAC Terms of Reference be updated to clarify the risk wording ○ JAC evaluation is to be featured in the closed session of JAC meetings
Recommendations:	<ul style="list-style-type: none"> • For members of the Joint Audit Committee to note the work of the Joint Governance Board. • For members of the Joint Audit Committee to be aware that they have a standing invitation to attend Joint Governance Board, and that meeting papers and minutes will be provided to them on request.
Risk register impact:	The way risk is managed is integral to good governance and is considered within the Governance Framework
Assurance implications:	<p>The Joint Governance Board is to oversee changes to assurance arrangements following the Governance Review undertaken in 2019/20. These arrangements will change as a result of the forthcoming review.</p> <p>The Joint Governance Board is to oversee any future changes to the Manual of Governance.</p>
Equality Impact:	None
Information exempt from disclosure:	None



JOINT AUDIT COMMITTEE

7 December 2023

Joint Governance Board

Report by the Chief Finance Officer



1. Background

- 1.1. The Joint Governance Board meets four times each year. A work programme has been prepared to ensure it meets its objectives to record governance arrangements, and to oversee and advise on changes to those arrangements.
- 1.2. Members of the Joint Audit Committee have a standing invitation to attend the meeting; the chair and one additional member of the committee attended on 15 November 2023 and contributed at the meeting.

2. Recommendations

- 2.1. For members of the Joint Audit Committee to note the work of the Joint Governance Board.
- 2.2. For members of the Joint Audit Committee to be aware that they have a standing invitation to attend Joint Governance Board, and that meeting papers and minutes will be provided to them on request. Meetings are held online via Microsoft Teams and future meeting dates are:
 - Thursday 29 February 2024
 - Thursday 18th June 2024
 - Wednesday 4th September 2024
 - Tuesday 29th October 2024

3. Work of the Joint Governance Board

- 3.1. At the meeting held on 15 November 2023, the following were discussed:

3.1.1. Internal Audit

Several draft audits had been completed to the point of receiving draft reports. All of these were assessed as having substantial assurance.

It was noted that some actions had been deemed “no longer appropriate” due to external factors, and therefore these would no longer be progressed. This is in line with other police forces.

3.1.2 Governance Review

The Board received information regarding progress made with the 2023 governance review.

Good progress has been made, with a number of recommendations being completed. Governance structures have been aligned to the strategic plan, and terms of reference for the various meetings have been reviewed.

The scheme of delegation has been re-drafted to include a decision-making matrix, which will be included in the terms of reference for the meetings. This will reduce duplication of effort, while retaining governance and accountability.

Work is still ongoing to review the pillar delivery board terms of reference.

3.1.3 Assurance Update

A meeting will be arranged with the intention of creating an All-Wales policy group, to discuss good practices and common themes and issues can be discussed.

A peer review by South Wales Police was postponed due to their lack of availability.

TIAA undertook an audit and risk audit, which received a substantial grading.

The Board was informed of the recent business continuity exercise, which highlighted the potential impact of managed power outages.

3.1.4 Recommendations from Joint Audit Committee

A discussion took place over the wording of the JAC Terms of Reference, in particular that "individual force operational risks are specifically excluded from the remit of JAC".

It was accepted that further clarification was required, as there is a difference between the corporate risks discussed at JAC, and the everyday operational risks that officers face that would never come under the remit of JAC.

Following on from the meeting, the document has been updated, and the CFO will arrange for the amended Terms of Reference to be ratified by the PCC and chief constable.

3.1.5 2022/23 Accounts

The Head of Finance shared the latest drafts of the narrative report and annual governance statement. It was noted that further amendments would need to be actioned before the final version is presented to Joint Audit Committee on 7 December.

The Head of Finance provided assurance that the accounts would be ready to sign following discussions at the JAC meeting on 7 December, and that final documents would be shared with JAC as early as possible.

3.1.6 JAC Evaluation

The Director of Finance and Resources presented the open actions in relation to the JAC evaluation plan, and provided appropriate updates.

It was noted that the majority of the action plan sits with the force, and it was agreed that progress feed into the JAC closed session on a routine basis.

3.2 Members of the Joint Audit Committee will be able to access papers, including minutes and actions from the most recent meeting, via the G-drive. The next meeting will take place on 29 February 2024.

4. IMPLICATIONS

4.1	Equality	The Police and Crime Commissioner and Chief Constable operate with regard to the principles established within the Joint Equality Plan.
4.2	Financial	The way finances are managed is integral to good governance. The financial policies and the monitoring of financial systems and performance are considered within the Governance Framework.
4.3	Legal	It is a legal requirement to publish Annual Governance Statements for the Police and Crime Commissioner and Chief Constable alongside the Statements of Accounts each year. One purpose of the Joint Governance Board is to record the governance activities for both corporations sole (and ensure any concerns are addressed) in order that the Annual Governance Statements can be prepared accurately and in a timely manner.
4.4	Community and Social Value	Environmental policies, outcomes and engagement (and the monitoring of these) are considered within the Governance Framework. This includes the Wellbeing of Future Generations (Wales) Act 2015.
4.5	Risk	The way risk is managed is integral to good governance and is considered within the Governance Framework.
4.6	Police and Crime Plan	The objectives within the Police and Crime Plan are fundamental to both corporations sole. The way this is monitored is considered within the Governance Framework.

Report Author

Kate Jackson
 Chief Finance Officer
 Office of the Police and Crime Commissioner

Joint Audit Committee

Meeting Date: 7th December 2023

Title:	Legal Report
Author:	Philip Kenyon Force Solicitor
Purpose of the report:	To provide information on litigation involving the Chief Constable of North Wales
The report is provided to JAC for: (tick one)	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input checked="" type="checkbox"/> Assurance <input type="checkbox"/> Information
Summary / Key Points: (to include summary of Governance Process followed)	<p>The report contains details of civil claims received and resolved in the period 1st April – 30th September 2023 together with contracts and conveyancing transactions completed during the same period. There are no significant long trends detected.</p> <p>This data is also presented to the Strategic Executive Board.</p>
Recommendations:	The report is noted.
Risk register impact:	No change
Assurance implications:	The report provides adequate assurance
Equality Impact:	Not applicable
Information exempt from disclosure:	Exempt information is contained within a report for the closed session.

Date: 7th December 2023

Civil Claims and Employment cases for the period 1st April – 30th September 2023

The Assistant Force Solicitor manages, handles and oversees all Public Liability and Employers' Liability civil claims issued against North Wales Police.

1. INTRODUCTION

The purpose of this report is to provide

- 1) details of the number of Public Liability and Employers' Liability claims made against the Force in each financial year.
- 2) provide a view of any emerging trends.
- 3) provide details of monies paid out in settlement in each financial year.

BACKGROUND

The Civil Procedure Rules (CPR) apply to the conduct of civil cases in England and Wales. Under the Pre-Action Protocol set out in the Rules any prospective claimant is required to serve a letter of claim upon North Wales Police as respondent setting out their claim in full. Accordingly, all claims received by North Wales Police usually comprise a letter of claim alleging a head of damage and requesting compensation. It is rare and a breach of the procedural rules, for proceedings to be issued outside the rules of the pre-action protocol.

Employers' Liability Claims

Employers' Liability claims are those received from employees of the Force (officers and staff) and comprise Personal Injury claims arising out of loss or injury sustained during the course of duty or employment.

Public Liability Claims

Public Liability claims are claims submitted by members of the public. Such claims can comprise allegations of unlawful arrest, false imprisonment, unlawful use of force, damage to property and malicious prosecution.

Vehicle Claims

Vehicle Accident claims are handled by our insurers and our Fleet Department. Any litigated matters are overseen by the Force Solicitor as from 1st March 2013. Data held in relation to such claims is held by the Fleet Department.

Legal Department Resilience

Employers' Liability

Our Insurers handle such claims which are overseen by the Force Solicitor. Some claims are outsourced in the event they become litigated or involve a specialist input. This has been agreed with our insurers.

Public Liability

All claims are dealt with and managed by the Force Solicitor. A minority of these claims are outsourced in the event they become litigated or involve a specialist input. All are overseen by the Force Solicitor.

From 1st April 2023 North Wales Police have new insurers who have agreed that civil claims can continue to be handled in-house but can be outsourced when claims become litigated or due to the significant rise in the number of claims received.

D E T A I L

From 1st April – 30th September 2023 34 letters of claim were received in the Legal Department of which 6 were Employers' liability claim and 28 were Public Liability claims.

The table below, where marked red, shows the total number of claims received during the period 1st April – 30th September 2023. Proceedings have not been issued in respect of any of the claims received in the last 6 month.

(TABLE 1) - TOTAL NUMBER OF CLAIMS RECEIVED

Year	Employers' Liability	Public Liability	Total
2018/2019	5	49	54
2019/2020	7	41	48
2020/2021	6	43	49
2021/2022	2	45	47
2022/2023	4	62	66
2023/2024	6	28	34

**Details of Public Liability claims received during
1st April – 30th September 2023 following on from a complaint**

Claims received following a complaint	Complaint results	Civil Claim results
4	2 claims partly upheld. 2 claim not upheld.	3 claims are still being investigated. 1 claim negotiations in relation to settlement are ongoing.

(TABLE 2) - TOTAL NUMBER OF LIVE CLAIMS

There are currently 78 live on-going claims being dealt with in the Legal Department. It must be noted that incidents may have occurred in previous years.

The table below shows the number of 'active' claims set against the actual incident year. (An active claim is a claim that remains live and is not yet determined).

Year of Incident	Employers' Liability	Public Liability
2013/2014	1	1
2014/2015	1	0
2015/2016	0	1
2016/2017	0	0
2017/2018	0	1
2018/2019	1	3
2019/2020	1	6
2020/2021	2	6
2021/2022	2	14
2022/2023	2	26
2023/2024	1	7
TOTAL	11	65
TOTAL NUMBER OF LIVE EMPLOYERS' AND PUBLIC LIABILITY CLAIMS:		76

CURRENT POSITION ON LIVE CIVIL CLAIMS

	Employers' Liability	Public Liability
Proceedings issued	3	10
Claims successfully rebutted but not yet closed	2	15
Claims not yet resolved	7	34
Claims still being investigated/complaints ongoing	2	17

(TABLE 3) - EMPLOYERS' LIABILITY CLAIMS

The table below demonstrates the categories of Employers' Liability claims received during the last six years.

Type of Claim Received	18/19	19/20	20/21	21/22	22/23	23/24
Slips/Trips/Falls	2	5	3	1	2	3
Stress/Bullying	0	0	0	0	0	1
RSI	0	0	0	0	0	0
Hearing Loss	0	0	0	0	0	0
Injury whilst on training course	3	0	0	0	1	0
Other	0	2	2	1	1	0
Injuries to finger/hand	0	0	1	0	0	0
Total	5	7	6	2	4	6

Commentary

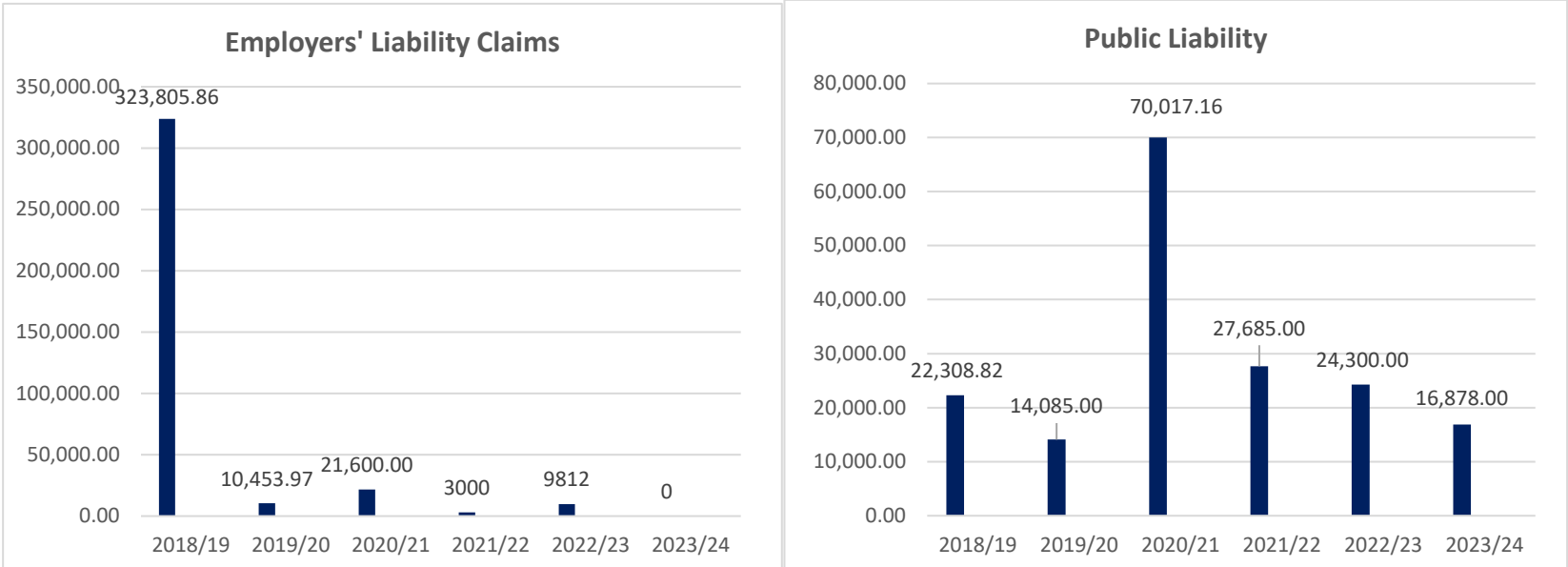
The most common type of claims received during the above years were slips, trips and falls.

(TABLE 4) – PUBLIC LIABILITY CLAIMS

The table below demonstrates the most frequently claimed heads of damage of Public Liability claims received during the last six years. There may be one or more heads of damage in one claim hence the figures do not represent the number of claims received as per Table 1 (previous).

Type of Claim Received	18/19	19/20	20/21	21/22	22/23	23/24
Assault/Battery	4	3	9	15	30	19
Consequential Loss	0	2	0	5	0	0
False Imprisonment	14	11	12	20	32	17
Malicious Prosecution	0	1	3	4	3	1
Negligence	6	11	4	6	8	5
Other	13	12	21	26	29	18
Property Damage/seizure	24	18	14	7	5	2
Trespass to Person	2	2	4	10	16	7
Trespass to Property	4	2	6	1	14	6
Unlawful Arrest	2	6	6	14	16	10
Total	69	68	79	108	153	85

Compensation awarded to Claimants between 1st April – 30th September 2023



**Costs paid to Claimants' Solicitors in relation to settled claims
between 1st April – 30th September 2023**

Employers' Liability Claims	Public Liability Claims
£0.00	£25,900.00

**North Wales Police's legal costs in relation to settled civil claims
finalised between 1st April – 30th September 2023**

Employers' Liability Claims	Public Liability Claims
£0.00	£500.00

CRU and NHS Payments

Employers' Liability Claims	Public Liability Claims
£0.00	£0.00

Breakdown of claims settled between 1st April – 30th September 2023

Category	Claim	Number of claims settled
Employers' Liability	Personal injury	0

Category	Claim	Number of claims settled
Public Liability	False imprisonment	3
Public Liability	Breach of Data Protection Act	1
Public Liability	Breach of Human Rights Act	1
Public Liability	Loss/damage to property	3

TOTAL NUMBER OF CIVIL CLAIMS CLOSED

The table below provides details of the number of claims which have been 'closed' since 2018. The table provides details of claims settled and where no settlement has been paid out together with the total for each year.

1st April – 31st March	Settled Claims	No settlements paid	Total closed
2018/2019	15	53	68
2019/2020	16	39	55
2020/2021	20	38	58
2021/2022	12	38	50
2022/2023	10	31	41
2023/2024	8	22	30

As you will see the number of claims “rebutted” where no monies have been paid out usually exceeds those where monies have been paid. These figures reflect the robust stance taken by the Legal Department in relation to the defence of civil claims generally.

Number of Civil Claims Outsourced

Employers' Liability Claims

Year	Number of Claims Received	Number of Claims Outsourced
2018/2019	5	0
2019/2020	7	0
2020/2021	6	1
2021/2022	2	0
2022/2023	4	0
2023/2024	6	4

Public Liability Claims

Year	Number of Claims Received	Number of Claims Outsourced
2018/2019	49	1
2019/2020	41	1
2020/2021	43	1
2021/2022	44	4
2022/2023	62	1
2023/2024	28	0

Employment Matters

Details of Live Employment Claims

Received	Details of Live Claims
2020/2021	1 x Race, Sex and Sexual Orientation - ongoing.
2021/2022	1 x Race, Sex and Sexual Orientation - ongoing.
2023/2024	4 x Disability Discrimination – ongoing.
2023/2024	1 x Unfair Dismissal – ongoing.
2023/2023	1 x Sex Discrimination and unfair dismissal – ongoing.

Contract and Tender matters for the period 1st April – 30th September 2023

ITEMS FOR INFORMATION

1. SEALING OF DOCUMENTS

The following documents have been sealed since those reported on in the last report dated June 2023

<u>No of Seal</u>	<u>Nature of Document</u>
313,314	Licence to install CCTV in duplicate at Barmouth Police Station between (1) PCC for North Wales and (2) Barmouth Town Council
315,316	Deed of Novation of Contract between (1) the PCC for North Wales (2) The Thames Valley Partnership (3) Police Digital Service re Supply of handsets and apps for use of vulnerable people
317,318, 319	Lease of offices at Glasdir, Llanrwst between (1) Conwy County Borough Council and (2) the PCC for North Wales (and 2 plans)
320,321, 322	Lease of offices at Glyn Wylfa, Chirk between (1) Glyn Wylfa Limited and (2) PCC for North Wales (and 2 plans)
323,324	Licence to occupy the information centre at Wrexham Bus Station between (1) Wrexham County Borough Council and (2) the PCC for North Wales (and plan)
325,326, 327	Licence to underlet in triplicate between (1) Wrexham County Borough Council (2) Glyn Wylfa Ltd and (3) the PCC for North Wales

328,329 Underlease and Plan re Joint Control Centre, Crud Y Dderwen, St Asaph between (1) PCC for North Wales and (2) North Wales Fire Authority

2. PROPERTY TRANSACTIONS

- 1 Licence to install CCTV at Barmouth Police Station completed on 20th March 2023
- 2 Lease at Glasdir, Llanrwst completed on 30th May 2023 between (1) Conwy County Borough Council and (2) the PCC for North Wales (Llanrwst Police Station)
- 3 Licence to occupy the information Centre at Wrexham Bus Station executed on 13th June 2023 between (1) Wrexham County Borough Council and (2) the PCC for North Wales (Youth Engagement Centre)
- 4 Underlease of premises at Glyn Wylfa, Chirk completed on 20th June 2023 between (1) Glyn Wylfa Ltd and (2) PCC for North Wales (Chirk Police Station)
- 5 Underlease of JCC St Asaph, (1) PCC for North Wales (2) NWFA dated 20th September 2023

3. TENDER DOCUMENTS

The following Tenders with a value over £10,000 which the PCC for North Wales or Chief Constable of NWP is party to are as follows:

<u>No</u>	<u>Subject</u>
202	Fire Extinguisher Maintenance and Supply

- 203 Vending Machine Lease and Management Service
- 204 Automatic gates and barriers planned maintenance
- 205 Construction Projects from £50,000 to £300,000
- 206 General Patrol Body Armour
- 207 Victim Satisfaction and Public User Survey
- 208 New lift and installation at Caernarfon Police Station
- 209 Occupational Health Doctor, Health Advisor, Health Technician and SMP/IRMP Medical Support
- 210 Digital Interview Recording Equipment
- 211 CCTV Service Maintenance Supply and Reactive Repair
- 212 Air compressor service maintenance, supply and Reactive repair

4. CONTRACTS Over £10,000

The following Contracts with a value over £10,000 which the PCC or Chief Constable is party to:

No	Date	Subject Matter
1011	23/03/2023	Call off Contract for the provision of intruder and access alarm maintenance
1012	31/03/2023	Call off contract for name tracing software services
1013	30/03/2023	Contract for the supply of a police vehicle antenna system
1014	5/04/2023	Call off Contract for firearms access control software system
1015	19/04/2023	Contract for loft insulation and loft hatches at North Wales Police and North Wales Fire and Rescue Service
1016	31/03/2023	ICT Managed Workplace Services
1017	02/05/2023	Anti Social Behaviour Video Production Agreement
1018	04/05/2023	Contract for Supply of Stinger Spike System
1019	11/05/2023	Production Services Agreement re Stori Olivia/Olivias Story
773	15/05/2023	Contract for a Treasury Management System
1020	25/05/2023	Evofit Licence Agreement
1021	24/04/2023	JCT Minor Works Contract
1022	15/05/2023	SARC ISO Accreditation Refurbishment Work – JCT Works contract
1023	31/03/2023	ICT Enterprise Communication Services
1024	31/03/2023	ICT Enterprise System Services
1025	05/06/2023	Contract for vending services at North Wales Police Premises
1026	06/06/2023	Call off Agreement for provision of headwear and accoutrements
1027	01/06/2023	Contract for supply, delivery , inspection and maintenance of fire extinguishers
1028	04/05/2023	Contract for location and geographical mapping IT (GIS)
1029	13/06/2023	Contract for bespoke vehicle conversion services
1030	3 rd July 2023	Contract for the Provision of automatic gating maintenance and repair
873	13 th December 2021	Contract for provision of counselling services

1032	28 th July 2023 10 th August 2023 10 th August 2023 10 th August 2023 10 th August 2023	Contract for building works at North Wales Police and North Wales Fire and Rescue Service buildings
1033	23rd August 2023	Contract for uninsured loss Recovery
872	21 st July 2023	Contract for vending services
1035	1 st August 2023	G Cloud call off contract for an electronic quality case management system for FCIN
1036	1 st September 2023	Contract for serious violence duty response strategy services
1037	26 th September 2023	Contract for supply and delivery of bilingual victim and public satisfaction survey
1038	24 th September 2023	Contract for the supply and installation of a lift at Caernarfon Police Station

5. CONTRACTS Under £10,000

NONE

6. TENDERS IN PROGRESS

The following procurements are in progress and have a value over £20,000 which the PCC or Chief Constable is party to:

Project Title	Task Status	Task
Fleet Management System (new)	Drafting Contract	Direct Award Via Framework
PDS Tetra Framwork	Drafting Contract	Direct Award Via Framework
FCIN EQMS System Direct Award G Cloud	In Progress	Direct Award Via Framework
Finance & Personal Data Services	In Progress	Direct Award Via Framework
Disposal of End of Life Emergency Vehicles/Plant	In Progress	Direct Award Via Framework
HR - Equipment Support	In Progress	Direct Award Via Framework
Oil Lubricants	With Legal	Direct Award Via Framework
Vehicle Spare Parts	Not Started	Direct Award Via Framework
National Windscreens	Not Started	Direct Award Via Framework
Fleets Cars	Not Started	Direct Award Via Framework
Supply & Fit of Tyres Expires – 10.10.23	Not Started	Direct Award Via Framework
BWV Replacment	Scoping Options	Direct Award Via Framework
ANPR BOFF	Scoping Options	Direct Award Via Framework
Vehicle Conversions	With Legal	Direct Award Via Framework
Disposal of paper protected waste	In Progress	Mini Competition -£100,000
Mold New Police Station Architect	Not Started	Mini Competition -£100,000
HR - Equipment for Staff to support them for Work	Scoping Options	Mini Competition -£100,000
Property Auctions	Scoping Options	Mini Competition -£100,000
Asbestos Survey & Inspection	With Supplier	Mini Competition -£100,000
New Appliance Doors Llanberis, Porthmadog & Harlech FS	With Supplier	Mini Competition +£100,000

Office Chairs	In Progress	Quotations
Skip Hire	In Progress	Quotations
Mold New Police Station M&E Consultant	Not Started	Quotations
Facial Recognition Software (Evofit)	Scoping Options	Quotations
OHU Scanning of Files	Deferred	Tender -£100,000
CCTV Maintenance & Repair	ITT Evaluating	Tender -£100,000
Air Compressor Services - Over Threshold	ITT Published	Tender -£100,000
NWFRS Laundry Services	Not Started	Tender -£100,000
Llandudno Fire Station Full Heating Upgrade	Not Started	Tender -£100,000
Flooring Services - over threshold	Scoping Options	Tender -£100,000
OHU Doctor & Nurse - Retender	ITT Evaluating	Tender +£100,000
RMU Optimum Replacement Proposal	Not Started	Tender +£100,000
Mold New Police Station Build Construction	Not Started	Tender +£100,000
Mold New Police Station Cost Consultant	Not Started	Tender +£100,000
Holyhead Police Station New Build Construction	Scoping Options	Tender +£100,000
Firearms Hard House Training Complex Rhewl	Scoping Options	Tender +£100,000
Cleaning & Janitorial Materials	Scoping Options	Tender +£100,000
BLC Public Order Contract	Scoping Options	Tender +£100,000
Victim Help Centre	Scoping Options	Tender +£100,000
Safer Streets Initiatives	Scoping Options	Tender +£100,000
Body Armour Replacement	In Progress	Tender by another
PEQF Re-tender	With Legal	Tender by another

7. SEALED BIDS

None

8. WAIVERS OF STANDING ORDERS

Project Information Assurance (June 2023)
X Ways, Griffeye and Magnet Forensics (September 2023)
TPAC Training (September 2023)

It should be noted that this report is complete as at 30th September 2023

Joint Audit Committee

Meeting Date: 7/12/2023

Title:	Safer Streets Briefing Paper
Author:	Amanda Hanson OPCC Commissioning Manager
Purpose of the report:	
The report is provided to JAC for: (tick one)	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Assurance <input checked="" type="checkbox"/> Information
Summary / Key Points:	<p>Since the Home Office' Safer Streets Fund launched in 2020, the government has provided opportunities for OPCCs to bid for funding through four rounds of the Safer Streets Funding and the Safety of Women at Night Fund across England and Wales. Round Five was launched on 6 July 2023. For the first time, a direct funding approach was adopted. As a result, every police force area across England and Wales was offered up to £1 million to bid for delivering a range of interventions over the period from 1 October 2023 to 31 March 2025. However, match funding was a specified requirement.</p> <p>North Wales Police, North Wales OPCC, and partners have been successful bidders for funding in all five rounds since 2020.</p> <p>This has meant £4,634,145.82 in funding to make North Wales streets safer.</p> <p>This has been achieved through hard work, dedication and collaboration from all partners involved.</p> <p>A presentation will be delivered at the meeting to provide further information on the following:</p> <ul style="list-style-type: none"> • To provide an overview of the Safer Streets Projects • To include information on Violence Against Women and Girls (VAWG Projects) • To include information on the Safety of Women at Night (SWaN) project • To include information on collaborative working with partners
Recommendations:	N/A
Risk register impact:	N/A
Assurance implications:	N/A
Equality Impact:	N/A
Information exempt from disclosure:	N/A