

Draft West Mercia Joint Audit and Standards Committee (JASC) Meeting Minutes (Open Session)

Date:	Monday 31 March 2025, 14:00-16:30, The Study, Hindlip
Chair:	Anthony Dipple (AD)
Minute Taker:	Lisa Blakeman (LB)

Audit Committee Members

	Name:	Capacity:
Attendance:	Anthony Dipple (AD)	Vice Chair, Committee Member
	Peter Chambers (PCh)	Committee Member
	Trevor Purt (TP)	Committee Members
	Valerie Reynolds (VR)	Committee Member

Office of the Police and Crime Commissioner

	Name:	Capacity:
Attendance:	Marc Bayliss (MB)	Deputy Police & Crime Commissioner
	Paul Benfield (PB)	Treasurer
	Lisa Blakeman (LB)	PA to OPCC Senior Team

Force

	Name:	Capacity:
Attendance:	Rachel Jones (RJ)	T/DCC, West Mercia Police
	Richard Muirhead (RM)	Chief Finance Officer
	Elaine Peberdy (EP)	Head of Audit, Risk and Compliance

Internal Audit

	Name:	Capacity:
Attendance:	Paul Clarke (PC)	Internal Auditor, West Mercia

External Audit

	Name:	Capacity:
Attendance:	Nathan Coughlin (NC)	External Auditor, Bishop Fleming

	Name:	Capacity:
Apologies:	None	

Open Session

Item No.	Summary	Action
01/31/03/2025	Attendance/Apologies (Chair) Introductions were made and apologies noted. AD explained there had been a pre-meeting to consider the global audit standards. AD formally congratulated Richard Cooper on being confirmed as Chief Constable.	
02/31/03/2025	Committee Members' Declaration of Personal Prejudicial Interests (Chair). <i>Members are reminded that they should declare the existence and nature of their personal interests at the commencement of the relevant item (or as soon as the interest becomes apparent). If that interest is a prejudicial interest the member must withdraw from the room unless one of the exceptions applies.</i> None made.	
03/31/03/2025	Minutes of the meeting of the meeting held on the 16 January 2025 and action updates The minutes were recorded as a true and accurate record. Action Updates Refer to the actions log at the end of these minutes for updates.	
04/31/03/2025	External Audit Plan 2024-25 (Paper) NC presented the plan which was considered by the Committee. NC confirmed there were no significant changes to the plan from the previous years plan. Interim work has been started for the 24/25 work. Discussion points raised • New accounting standard regarding lease commitments had been raised as a new risk. IFRS16 is the most significant change to accounting standards, which has been reflected in the plan • NC referred to the templates included in the papers for consideration of fraud by Management and TCWGs that would need to be completed. PB informed the Committee that the responses in relation to the fraud templates will be provided to the JASC in June 2025 for consideration. • Agreed that Committee will meet with the Lead for external audit and the head of internal audit in September 2025. This will be a private meeting for committee members only. The Committee NOTED the report	
05/31/03/2025	Internal Audit Plan 2024-25 (Paper) PC presented the draft plan.	

	Discussion points raised Committee members reviewed the plan for 25_26 and the list of audits that had not been included in this years plan • It was confirmed that the risk management process was audited 18 months ago. PC explained that assurance comes to the Committee during the year and inspectorate reports are produced. There was no specific testing done. PCh asked if an appendix could be added regarding what other sources of assurance/prioritisation were. PC agreed to look at this. • PC was asked what two areas he would like to add to the plan. PC confirmed if capacity allowed it would be forensics and fixed penalty notices. • VR asked about FOI and subject access requests. EP confirmed that following the recent audit no action had to be taken. MB did not have the same confidence as EP and felt that further assurance from an internal audit review would be beneficial. • PC confirmed that once the plan was agreed then which audit is carried out in which quarter can be confirmed. The Committee: • NOTED the Internal Audit Plan 2024/25 • RECOMMENDED APPROVAL of the Charter • NOTED the service level agreement	
06/31/03/2025	Internal Audit Progress Report 2024-25 (Paper) PC presented the report which was close to completion. Discussion points • PCh asked what the Committee could do to help internal audit increase number of audits that are completed by end of the financial year. PC suggested highlighting it as an issue and any audits that needed to can be brought forward. • PCh asked to see the internal audit objectives for next year. Action: PC to bring internal audit objectives for 2025/26 to the September 2025 Committee meeting. • VR/PCh queried whether there was expected to be any issues with vetting. PC confirmed only one specialist auditor required vetting and all of the permanent team were vetted. • PC highlighted a concern with monitoring payment and controls in forensics. RM explained that the market had become challenging for providers and the Head of Procurement was speaking with relevant national bodies. • TP asked about the outstanding recommendations. EP confirmed that some older recommendations in annex C would be closed on 1 April 2025 due to a new contract starting.	PC

	RM provided assurance the contract management actions were being actively managed. PCh requested copies of the reports which EP agreed to send out when available. Action: EP to send out contract management reports when available Action: Committee distribution list to be updated so that all members receive reports each Internal Audit report. The Committee NOTED the report.	EP PB/PC
07/31/03/2025	Budget Report 2025-26 PB presented the budget report for 2025-26 confirming it had been approved in March 2025 by the Police and Crime Commissioner (PCC). PCh asked what was in place to raise warning signs. PB stated the change in the operating model was a significant change, which for Force will monitor through Money Matters meetings. RM confirmed that mechanisms were in place and he recognised the scale of challenge. The Committee NOTED the report.	
08/31/03/2025	Treasury Management Strategy 2025-26 – (Paper) PB presented the report. Highlighted that West Mercia was a net borrower in terms of treasury management, which has been significantly impacted by the increase in interest rates. Capital expenditure has been high, with over £40m had been spent on upgrading digital services over 5 years and building the new Redditch combined Police and Fire Station. The focus was on balancing the need in the capital programme to invest in assets, borrowing at high interest rates with the impact on the sustainable of the revenue budget. Need and to focus on safe and secure decisions. The Committee NOTED the report.	
09/31/03/2025	Capital Strategy 2025-26 - (Paper) PB presented the capital strategy explaining it was closely aligned to treasury management strategy. It was a managed approach that assessed affordability. PB recognised that borrowing came with an interest rate implication for the revenue budget. This then impacts on the need to ensure plans reflected the Forces operating model to meet requirements. RM confirmed that the strategy was ultimately a matter for the PCC and the Chief Constable had been consulted. VR asked about SARB moving to greenfield. RM confirmed it had been added into the programme and the number of app's reaching back had greatly reduced. Key element to be completed was the local area network. The Committee NOTED the report.	

10/31/03/2025	OPCC Risk Register (Paper) - (PB) PB presented the OPCC Risk Register highlighting that there was now a statement of common ground regarding SWDPR that had been agreed and presented to inspectors. The risk was considered to have reduced in respect of this risk and that it was proposed was to remove it and monitor through the operational risk register. In respect of the operational risk register, the Chief Constable recruitment risk is to be removed due to the recent appointment of Richard Cooper. Devolution was an emerging risk. Discussion points raised AD asked about the SWDPR timeline. MB explained that an examination in public would take place and we can respond with any amendments. If the Council objects there will be another process to go through. The earliest it can be adopted is the beginning of next year. The Committee NOTED the report.	
11/31/03/2025	Ethics and Standards Updates (Papers) - (RJ/PB). RJ presented the report highlights. Complaints were at 75% with an increase in conduct matters. Discussion points raised. Performance Development Reviews (PDRs) - Origin has now gone live with PDRs to be completed by the end of June 2025. TP asked if there can be less figures expressed in percentages in future reports. Conduct - VR asked for clarification regarding if computer misuse and integrity can both be counted against one individual. RJ confirmed that they could as one can lead to another. Action: RJ to bring the conduct report that is received by the PCC to the next Committee meeting PB confirmed that the PCC had requested more information on timeliness of investigations. The Assurance and Accountability meeting was a formal process to ensure work was captured and logged to understand the PSD process. The Committee NOTED the report.	RJ
12/31/03/2025	Members Points. (Verbal) (Vice Chair) Alan Day AD formally thanked Alan Day for his work a Chair of the Committee. Committee Recruitment PB had commenced the process to recruit a new member. During previous recruitment two other candidates met the standard with one of them still interested in the role. PB is meeting with	

	them in mid-April 2025 which hopefully will lead to a confirmed appointment. Chair/Vice Chair Appointment PB explained that he will be asking for written expressions of interest. Committee members will be asked which roles they want to undertake and any training required will be arranged. The following proposed meeting dates were agreed: Monday 30th June 2025 – 14:00 – 16:30, Hindlip Hall Monday 22nd September 2025 – 14:00 – 16:30, Hindlip Hall Monday 26th January 2026 – 14:00 – 16:30, Hindlip Hall Monday 23rd March 2026 – 14:00 – 16:30, Hindlip Hall	
13/31/03/2025	Any Other Business (Chair/All) There was no other business raised.	
14/31/03/2025	Next Meeting Monday 30 June 2025, 14:00-16:30, Hindlip Hall	
15/31/03/2025	The meeting closed at 15:39	

Actions Log

Agenda Item	Topic	Person	Action	Update
03/16/01/2025	Update on global audit standards	RM	Force to provide the JASC with an Assurance Map setting out areas of all	
01/16/01/2025	Vetting Audit	RJ	Vetting audit delay - RJ to raise with the Head of Professional Standards	
03/24/06/2024	Ethics	RM	Should have read "RM to provide visibility of the proposed approach to ethics in respect of Artificial Intelligence developments."	An AI strategy was presented to the Force' Executive Board on the 10 th September including proposals on the approach to the ethical considerations. The strategy was remitted back for further work. Once complete the proposals on ethics will be brought to the board. This is to be carried forward. Update 16.01.25 - This will be part of BAU. Update 31.03.25 - RM to circulate final version once approved at exec board.

Closed Actions

Agenda Item	Topic	Person	Action	Update
Actions closed - 31 March 2025 meeting				
05/16/01/2025	Ethics and standards update	RJ	RJ to circulate the Data Ethics Committee terms of reference to the Committee	Update 31.03.25 - In papers. Completed.
04/16/01/2025	Update on global audit standards	PMB	Arrange a pre-meeting to discuss the impact of the Global Audit Standards papers on the role of the Audit Committee	Update 31.03.25 - Competed.
02/16/01/2025	Internal Audit	PC	PC to review cyclical programme to suggest replacement audits to management	Update 31.03.25 - On agenda. Close.
10/24/06/2024	Standards update	PB	Review whether can bring the actual number of complaints to the committee. Figures are better than percentages in terms of the understanding of the size of the problem.	This action is to be carried forward. Update 16.01.25 - PB confirmed the update report includes complaint numbers and further data can be added if required. Update 31.03.25 - Close.
11/26/09/2024	OPCC Risk Register	PB	PB is to ask the relevant Estates Officer if there are any issues for this force' planned estates activities.	The response from the Strategic Planning Officer is that Government Planning Inspectors and Councils are aware of the

				announcements made by the new government around planning regulations and are discussion about their potential impact. As it stands there is no clear answers at present as to its impact on Hindlip Site within the SWDRP. Update 31.03.25 - There are none. Close.
Previously closed actions				
05/24/06/2024	Internal Audit Update	PCI	Bring a paper to the board around the changes of the global audit standards, likely to be at the January 25 meeting.	This action is to be carried forwards to the January 2025 meeting. Update 16.01.25 - The item will be covered on the agenda.
05/24/06/2024	Internal Audit Update	PMB	PB to ensure OPCC recommendations are being captured and resolved.	The Treasurer has a spreadsheet in place recording all relevant actions. This action is complete. Update 16.01.25 - Close
06/24/06/2024	External Audit update	PB	to share the External Audit plan to the committee	PMB sent Plan with June meeting on Minutes on the 1 st July 2024. This action is complete.
08/24/06/2024	AGS	AD	To go through the statement to check the committee activities are accurate.	AD update 26 th June – Have reviewed the AGS and confirmed that the committee has been undertaking the activities as described. This action is complete.
06/26/09/2024	Audited Annual Governance Statement	PB	PB is to ensure the AGS is signed by the current T/CC and PCC accordingly.	Update 16.01.25 - PB confirmed it is signed