



MINUTES OF JOINT INDEPENDENT AUDIT COMMITTEE MEETING

HELD ON FRIDAY 21 MARCH 2025 COMMENCING AT

13:00HRS AND CONCLUDING AT 17:00 HRS - PART I

Committee Members Present:

S Page (Chair), M Strange, K Taylor, C Westcott

Present:

B Snuggs (Deputy Chief Constable, TVP)
O Saunders (Sergeant, Staff Officer to DCC Snuggs, TVP)
G Ormston (Chief of Staff, OPCC)
M Thornley (Chief Finance Officer, OPCC)
R Martinig (Corporate Accountant, OPCC)
L Waters (Head of Finance, TVP)
M Lattanzio (Head of ICT, TVP)
C Widdison (Head of Strategic Governance, TVP)
A Nicholls (People Services Manager, TVP)
N Cornelius (Head of HR Services, People Directorate, TVP)
A Brittain (Associate Partner, EY)
N Shovell (Chief Internal Auditor, TVP & OPCC)
A Shearn (Principal Auditor, TVP & OPCC)
S South (Head of IT Business Services, TVP)
J Lynn (Head of Accounts, TVP)
D Griffin (Head of Property Services, TVP)
J Katouzian (Governance Manager, OPCC)

Observers: None

PRELIMINARIES

1. Apologies and Introductions

A Kennett (Manager, EY)
L Raffellini (JIAC Member)

2. Minutes & Actions of the JIAC Meeting held on 20.12.24 (Part I)

The Chair, Stephen Page (SP) reviewed the minutes and actions of the JIAC meeting held on 20 December 2024.

The following actions are completed and can be removed from the Action Log:
JIAC 002 – JIAC 003 – JIAC 004 – JIAC 005

The Committee discussed the response from OPCC to a prior action, in which a change to JIAC's Terms of Reference was proposed. This change would preserve JIAC's transparency where possible, but also provide more flexibility in which items could when necessary be placed in Part II of the meeting. This change was AGREED.

Action: MT+JK to update the TOR documentation and JIAC Handbook with the agreed wording, to reflect that operational or sensitive items are to be included in the Part II meetings (JIAC 006).

REGULAR UPDATES

3. Global Internal Audit Standards. (Neil Shovell – NS).

The Committee reviewed the paper submitted by Neil Shovell (NS). Chris Westcott (CW) asked (NS) if the issue of AI tools, as an auditing tool, has been considered? (NS) – Yes, we discussed this at the Police Audit Group last autumn and there are conversations taking place regarding these tools and we will continue to review over the next year.

4. Progress on Delivery of Agreed Actions in Internal Audit Report. (Amy Shearn – AS).

Committee Chair (SP) and Committee member Melissa Strange (MS) noted that the number of overdue actions appears to be increasing. Mike Lattanzio (ML) explained that not all actions are Priority 1 and therefore do not have equal impact.

The Committee noted 15 items are due on Monday week – items such as Domestic Abuse dating back to June 2023. Some of these actions are clearly not going to be completed on 31.03.25. The Committee would like to see timely baselining and re-prioritisation of actions, to avoid actions becoming overdue and dates being extended which are not likely to be met, then fall into an overdue status. **Action: Baselining and re-prioritisation of actions - BS (JIAC 007)**

The Committee noted that an issue has been recorded regarding accounts receivable. (CW) asked if there is information on who are the debtors and the total value in pounds £ so the Committee could better understand the scale and impact of the issue.

Linda Waters (LW) advised debtors can be a number of parties, e.g. other forces with joint collaboration, regional departments such as SEROCU. (LW) – this information is not to hand at present, but will be provided. **Action: Debtor information and values to be provided – LW (JIAC 008).**

5. Internal Audit Strategy and Joint Internal Audit Plan 2025/25. (Neil Shovell – NS).

(SP) asked Andrew Brittan (AB) of EY External Auditors to give a view on how the number of audits in TVP compared with other Police sector organisations. (AB) advised the level is at the upper end of the amount of activity. (NS) believed that we are somewhere in the middle area of activity, though knowing exactly how many audits is enough is open for debate. Deputy Chief Constable

Ben Snuggs (BS) opinioned that audits are more of an art than a science and not just made to fulfil numbers, they are directed to areas where most required.

(SP) emphasised the need for accurate results and performance measures. Gillian Ormston (GO), in relation to that point, I have been having a number of discussions with (BS) about how we improve performance scrutiny. We now have a new structure and a new Director of Strategy and Performance embedded in the Office of the Police and Crime Commissioner (OPCC). The Committee requested a brief written update on how this is working, for the next meeting.

Action: Brief written update re: new OPCC structure and performance measures - GO (JIAC 009).

6. 2024/25 Joint Internal Audit Plan Delivery. (Neil Shovell – NS).

(MS) raised a concern that each audit in the OPCC has been graded as *limited assurance*.

(GO) I am very confident that we now have the right staff in place, in the right positions. We have improved our processes recently, making a full list of statutory responsibilities and procedures to support them. Our Senior Leadership Team (SLT) has a regular agenda item to monitor and progress this activity, so that we are not reactive in future.

7. TVP Risk & Business Continuity update. (Ali Nicholls – AN).

(CW) in reference to the new Police Performance Unit, how does the TVP risk register compare with the national one? Will there be any effect or impact on the TVP Risk Register? (BS) Short answer, we do not know as yet, based upon the last Labour government it was focussed on performance reporting and crime attendance, rather than risks.

(ML), I currently Chair the National Technology Board and we are looking at local IT solutions vs central solutions, sometimes central solutions cannot keep up with fast changing technology, the challenge is striking the right balance. (SP) noted that the defence sector, is seeking to accelerate innovation by developing a supplier ecosystem and removing procurement obstacles—a similar intent to that of policing. There is also an intent for the defence ecosystem to be “dual use”, ie develop innovations with wider application. (ML) yes, it would be useful to discuss further.

Action: SP to introduce ML to DE&S and the emerging National Armaments Directorate for further discussions. (JIAC 010).

(MS) raised the switching off of the PSTN = SR 121, the alarms and call buttons service via BT – has the risk of impact on TVP residents has gone up? (ML) from a risk point of view we have done discovery work, though we do not know more at this stage as to the impact upon the public. (SP) the risk is people with calls buttons and burglar alarms being disconnected, though this is not our direct responsibility, it does sit in the overall crime prevention message. (ML) impact is unknown at present, we will have to check further and provide an update.

Action: Provide an update re: impact to the public of the switch off PSTN – ML (JIAC 011).

(MS) Contractor Tax compliance, SR 107, did we meet the HMRC deadline of the end of January? (LW) – I understand it has been completed, but I will double check and feedback.

Action: Clarify completion of Contractor Tax compliance - LW (JIAC 012).

(SP) noted the ESCMP risk on the risk register, the risk level has gone down because some Home Office activity has restarted, but there is still no actual date for the programme so why is it credible

to reduce the risk level? Can we have a re-think in assessing this risk?

Action: Reassess risk level re: ESCMP – AN (JIAC 013).

8. OPCC Risk Register. (Gillian Ormston – GO).

The OPCC risk register was discussed. Riot compensation claims were discussed—the Committee was concerned about exposure to unbounded financial liability due to legislation. (GO) advised we have not received any such claims to date; and the risk at present is very low.

FINAL ACCOUNTS

9. Auditors Annual Report 2023/24 and Audit Plan 2024/25. (Andrew Brittan – AW)

Andrew Brittan (AB) of EY Auditors gave a summary overview of the Auditors Annual report and Audit Plan. There were 2 items of note discussed, 1) Implementation of IFRS 16 changes to the single lessee accounting model 2) changes to the planning laws affecting the value of the estate. The Committee were updated on both by Martin Thornley (MT) and Rachael Martinig (RM).

10. Accounting Policies. (Martin Thornley – MT & Rachael Martinig – RM)

(MT) provided the Committee with an update regarding the current accounting policy. The Committee asked if all final calculations have been made. (MT) advised that this is currently in progress and close to completion. In terms of savings for TVP, (BS) updated that the benefits of the force review, in terms of savings, should peak in the next year.

11. Budget and Medium Term Financial Plans. (Martin Thornley – MT & Linda Waters – LW)

(MT) reviewed the report, highlighting key points:

- Higher levels of efficiency savings over the next year.
- From 1st April 2026, more savings will be needed.
- Borrowing is required over the next 8-10 years to fund necessary improvements such as the Loddon Valley Custody Suite and other assets that are coming to the end of their life.
- The PCC has set aside £3 million for the Enabling Services Review implementation.
- £16 Million spending is funded from the reserves.

(BS) confirmed much has been done to date to achieve savings, though this has been very challenging for the Force, with more savings planned in future.

(LW) advised that the report shows reserves falling from £41 million to £25 million, this is because it is being spent on specific projects. However, we are annually increasing the amount put into the reserves.

The Committee thanked (MT) for bringing these plans for JIAC to note. The Committee observed that there is an increasing drain on reserves, and noted the actions being taken by OPCC and TVP to address medium term financial risk.

12. Treasury Management Strategy Statement. (Martin Thornley – MT)

Kay Taylor (KT) questioned how does the borrowing interact with the net surplus? The report details in 2025-26 borrowing of £27 million and £27.8 million - and showing a surplus of £8 million, then in the subsequent year borrowing of £8.7million and a surplus of £10.8million.

(MT) advised the Committee that there is a detailed line by line schedule behind the figures, of all the capital investment – only certain ones are we borrowing for i.e. the long term building programme.

(CW) raised the concern of investing in certain countries which might bring a political risk of embarrassment. (MT) confirmed the Police and Crime Commissioner (PCC) is aware of these, in advance of any decision.

BREAK 10 MINS

SUBSTANTIVE ITEMS

13. Draft Annual Governance Statement. (Claire Widdison – CW & Gillian Ormston – GO & Vicki Waskett – VW)

The Committee had already reviewed the statement outside of the main meeting. One observation, P364 please change the titles from “Her majesty” to “His Majesty” slight error for correction. **Action: Correction as above in the document – GO (JIAC 014).**

Item 13 was approved by the JIAC.

14. AI and Deployment within TVP. (Mike Lattanzio – ML)

(ML) gave the Committee a review of the report submitted regarding AI deployment, referencing 5 main points:

- Highlight some of the risks and considerations for the introduction of AI Tools.
- Overview of our existing experiences, what we have already achieved.
- Identify some of the guardrails.
- An update on the plans to progress AI solutions.
- What we are looking at in terms of AI innovations and solutions, in the next 12-24 months.

AI Facial recognition has been trialled in Hampshire, a great deal of work has gone into information governance and compliance. We have also deployed an automated document reduction tool.

The European Union AI Act will also become part of our library of reference for governance and compliance and risk management.

(KT) raised the tactical deployment and use of AI Facial Recognition in the PND, a lot of work going into this it would be useful for the Committee to see some of the outputs. (ML) this data is best provided by colleagues who are the national business owners and holders of this information.

(KT) requested an update for the next JIAC briefing.

Action: Provide JIAC with AI Facial Recognition PND deployment data – ML (JIAC 015).

(KT) In addition, for the next update paper we receive, some timescales would be very useful. When you started? How long AI has been in operation? How long until fully operational? (ML) we can provide this information for the Committee.

Action: Provide JIAC with timescale for development and deployment – ML (JIAC 016).

15. HR policy and process. (Nicky Cornelius – NC)

The Committee complimented Nicky Cornelius (NC) on the quality of the paper submitted and the breadth of issues addressed in her work so far.

(NC) our policy and processes have mapped out the challenges, confidence and the ability of Managers to implement HR policies. We have laid out future plans, we know that demand growth has increased and we need to improve the efficiency and effectiveness of our systems.

We are developing a 5 year people strategy to make sure we are delivering the right operating model. Including geographical support for our Local Command Units and transactional hubs, that has been identified through the Enabling Services Programme.

16. Diversity, Equality and Inclusion Review. (Gillian Ormston – GO)

(GO) provided the Committee with an update regarding the DEI review. An independent review undertaken by Kerrin Wilson QPM, former Assistant Chief Constable. This is in relation to the employment tribunal which ruled against TVP regarding a positive action which placed a specific individual in a particular role. The report is complete and undergoing a fact checking process.

The anticipated publication date is 03 April 2025.

17. Fire Safety written update. (Ali Nicholls – AN & Claire Widdison – CW)

Ali Nicholls (AN) update the Committee on the current roles and responsibilities as outlined in the paper, which sits under a Gold Command Group Chaired by DCC Ben Snuggs. Actions are being prioritised in relation to the level of risk.

(BS) Fire Marshall numbers are being developed and increased and we are more comfortable that our whole programme of work is in place to make significant improvements to fire safety. By September this year we will be in a better position with progress made.

(SP) some measure and management of the process are needed, especially as this is an important area with legal compliance and public safety. It is not something we can mark as completed at this stage, to remain a standing item on the agenda for updates.

Action: Update re: Fire Safety for the next JIAC meeting – AN (JIAC 017).

(GO) recommended a review of the guidelines for submitting papers, as a number of times dates and timescales have been requested.

Action: Update guidance for submitting papers - JK (JIAC 018).

18. Enabling Services Update, inc. Estates. (ACC Murray – DM)

ACC Dennis Murray gave an update of the Enabling Services Review:

- TVP worked with Deloitte to produce a discovery report to see where we would make the most gains.
- Deloitte highlighted 200 items, which we then reduced to 26 – including people, finance, tasking and resilience and the estate.
- We are working with Deloitte to identify interdependencies, risks and the impact of the changes.
- Deloitte are looking at shared services, i.e. one front door, for the services referred to above.
- TVP Chief Officers had a final meeting on 20.03.25, to secure agreement with the direction and changes.
- ACC Murray's team will now submit a business case to the PCC for the £3 million allocated budget to implement the changes, though it is likely to cost more than this in the longer term.

David Griffin (DG) and (BS) updated the meeting regarding the changes to the TVP estate. Some of the ageing estate has been refreshed and a development programme implemented. There is clear accountability at Senior Officer level for the financial and project management.

19. Local Government reorganisation and implications for TVP

(GO) 3 councils, West Berkshire, South Oxfordshire and Vale of the White Horse wish to be a unitary authority. As does Oxfordshire County Council. Though the latter also propose a Thames Valley wide Mayor.

Potential changes are coming in the future, though we do not know the actuality as they are at an early proposal phase. If some councils merged with others outside of the Thames Valley area, the UK Government may decide to alter the policing boundaries. It is one for us and TVP to monitor closely, acknowledging that any changes will be beyond our control.

20. Any Other Business

(MS) the font and graphics on the OPCC delivery plan are too small to decipher – (JK) noted this for future documents/papers.

The meeting concluded at 16.28 hrs.

Date of next meeting: Friday 13 June 2025 at 1300-17:00hrs to be held in the Conference Hall, HQ South/MS Teams