JOINT INDEPENDENT AUDIT COMMITTEE

SUMMARY ACTION LOG – 27 JANUARY 2020

Ref	Meeting Date	Minute No	Resolution	Actioned by	Progress	Updated
245	31/10/2017	52/17	linkages are made between the Assurance Map and the force Strategic Plan	RPO	Force operational delivery plans are under construction - RPO awaiting completion to make linkages with the Assurance Map in order to provide assurance on the progress made against meeting strategic objectives. – Receipt of operational plans from the force scheduled for end December 2018 (DCC response to action 253 refers).	16/10/2018
					The completion of delivery plans by the force has been extended to April 2019 – with the reporting of progress against strategy to appropriate management boards expected by July 2019. (Note: Force intends to develop a new version of the Assurance Map – separate from the current version).	02/04/2019
					New Corporate Planning process underway Oct 2019 – Force now committed to creating a re-structured assurance map jointly with the OPCC – work commenced October 2019 but is reliant on capturing revised assurance evidence from new processes / delivery plans.	01/10/2019

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260	25/07/2018	27/18	A revised action plan for the HR Internal Audit be developed and shared with the Committee.	IA	A revised action plan has been developed and is now incorporated into the Internal Audit Implementation Progress Report presented by the DCC. (Item 6 on the October Committee Agenda).	22/10/2018
	31/10/2018	43/18	A follow-up audit of HR to be included within quarter 4 of the Audit Plan if the revised action plan is completed by the due date.	IA	Time has been allocated in the plan to revisit the HR Recruitment recommendations. However, this is dependent on the position with regards implementation. A decision will be made at the JIAC meeting when the recommendation progress report is presented. Follow up audit was undertaken June 2019, Mazars reported the findings to JIAC in July 2019, and the actions have since been included in the Implementation Progress report. This action is now closed.	15/01/2019 14/01/2020
293	09/07/2019	25/19	Once finalised, the external review report into the Scheme of Governance be presented to the Committee.	CFO/FCFO	A Governance Working Group has been convened, chaired by the JIAC Chair, to review the Scheme of Governance and provide advice to the PCC and CC.	08/11/2019
299	09/07/2019	33/19	Members receive a summary of the finalised report produced by the Independent Crime Recording Confidence Panel, when available.	CAO	The report is expected to be finalised very shortly and will then be circulated to members of the committee.	08/11/2019
304	19/11/2019	38/19	The Committee receive a separate briefing session on Regional Collaborative issues.	CFO/DCC	A briefing session for the Committee will be progressed.	16/01/202

305	19/11/2019	39/19	Where risks are found to have been tolerated for a sustained period of time within a particular function, the report include some commentary to explain how the totality of that business is being handled.	IA	We will provide additional commentary if and where we find that risks are being tolerated.	16/01/2020
306	19/11/2019	40/19	An outline of the Business Continuity Plan be presented to the Committee.	DCC	It has been agreed that each year two business continuity table-top style exercises will be facilitated. Each exercise will be designed to validate plans for a range of impactive scenarios. Planned responses will be presented to exercise facilitators, one of whom will be a Chief Officer to ensure the responses are fit for purpose. Each exercise will be subject to a de-brief and plans will be amended accordingly.	16/01/2020
307	19/11/2019	42/19	The External Auditor include the likely timescale for the 2019/20 audit within his next update.	EA	Included in the 19/20 audit plan, which will be in the papers for the January meeting.	16/01/2020
308	19/11/2019	42/19	The External Auditor share with the Committee his responses to both the Redmond review and the draft Code of Audit Practice.	EA	Response: 'EY will share with the JIAC our response to the Redmond and Code of Audit Practice consultations. EY submitted its detailed responses to both consultations before 20th December. We are also finalising our response to the recent discussion papers CIPFA have issued on the future financial reporting framework for public sector bodies. We will be producing a summary brochure for Audit Committees that sets out our point of view and to support the conversations	16/01/2020

					your Engagement Lead, Helen Henshaw, will be having with the CFOs and JIAC throughout the 19-20 audit. We will circulate this brochure to the CFOs when it is available (expected by early March 2020) and thereafter circulate to members of the JIAC. We will present this document to the next scheduled JIAC meeting if it is available. If it not yet available, Neil Harris who led the responses will be in attendance at the next JIAC and will be able to update JIAC members on our key messages.'	
309	19/11/2019	44/19	Members be provided with further details about new external borrowing in 2019/20.	CFO/FCFO	Information was emailed to members. Closed	14/01/2020
310	19/11/2019	44/19	Future reports include more detailed information about external borrowing.	CFO/FCFO	Future reports will include a more detailed schedule of borrowing. Closed	14/01/2020
311	19/11/2019	45/19	An explanatory note be included within future reports for each key financial indicator that fails to meet its target.	CFO/FCFO	Future reports will include explanatory notes where applicable. Closed	14/01/2020
312	19/11/2019	45/19	A break-down of the debt that has been written-off in the year be provided in future reports.	CFO/FCFO	Future reports will include a breakdown of debt that has been written off in the year. Closed	14/01/2020
313	19/11/2019	46/19	Future iterations of the Register include the date on which 'New/Developing Controls' are added for individual risks.	RPO	Since the November JIAC, all new entries in the "developing controls" column of the register have the date applied to them.	10/01/2020

314	19/11/2019	47/19	That the Update Log includes the reference numbers of entries that have been updated.	RPO	Since the November JIAC all items recorded in the change log have a page number / reference to the location and substance of the change made – to help ensure clarity of what has been amended.	10/01/2020
315	19/11/2019	48/19	The review of the JIAC Effectiveness Audit Action Plan detailed under Section (1) of the Forward Plan, be deleted;	DCFO	Action complete.	14/01/2020
316	19/11/2019	48/19	The review of the Scheme of Arrangements for the Discharge of Functions detailed under Section (5) of the Forward Plan, be re-scheduled.	DCFO	Action complete.	14/01/2020
317	19/11/2019	49/19	Page 3 paragraph 10 of the Procedure Document be amended to show that the Official part of the Chief Constable's report will be provided via the Glasscubes secure portal.	DCFO	Action complete.	14/01/2020
318	19/11/2019	49/19	Page 2 paragraph 14 replicated in the External Audit section of the ToR.	DCFO	Action Complete.	14/01/2020

Key

DCC - Deputy Chief Constable
FCFO - Force Chief Finance Officer
FFO - Force Finance Officer
RPRO - Risk Policy Review Officer
ACO - Assistant Chief Officer
CFO - Chief Finance Officer
CAO - Corporate Administration Officer
RPO - Research and Performance Officer
CIM - Continuous Improvement Manager
DCFO - Deputy Chief Finance Officer
CCPA - Chief Constable's Personal Assistant
IA - Internal Auditor
EA - External Auditor