



Meeting Record – OPEN SESSION – Approved

Meeting:	Cleveland Joint Audit Committee
Date:	Thursday 30 March 2023
Time	10:00 – 12:30
Venue:	PCC Office, CPHQ and MS Teams

Meeting Attendance:

Committee Members	
Stuart Green – Chair (SG)	
Joanne Gleeson (JG)	
Gill Rollings (GR)	
Andrew Prest (AP)	
Liz Hall (LH)	

Office of the Police and Crime Commissioner	
Lisa Oldroyd (LO)	Chief Executive and Monitoring Officer
Michael Porter (MP)	Chief Finance Officer – OPCC
Emma Keay (EK)	Executive Assistant

Cleveland Police	
Ian Wright (IW)	Director of Finance and Assets – Executive
Gillian Currie (GC)	HMIC Liaison Officer
Victoria Fuller (VF)	Deputy Chief Constable

Internal Auditors – RSM UK Risk Assurance Services	
Hollie Adams (HA)	Assistant Manager
Phillip Church (PC)	Senior Manager

External Auditors – Mazars:	
Gavin Barker (GB)	Director - Public and Social Sector
Campbell Dearden (CD)	

Apologies:

None received	
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Agenda Item:	Discussion / Action:	Action Owner:
1.	<p>Apologies for Absence:</p> <p>No apologies were received.</p>	
2.	<p>Declarations of Interests:</p> <ol style="list-style-type: none"> 1. AP flagged his seat on Cleveland Police's Internal Ethics Committee. 2. SG advised he is a member of the External Independent Ethics Committee. 3. JG informed members her association with Elevate Multi Academy Trust, has ended. 	
3.	<p>Open Minutes of the previous meeting held on 15 December 2022:</p> <p>It was requested the open session meeting minutes, of the meeting held on 15 December 2022, be amended as follows:</p> <ol style="list-style-type: none"> 1. P. 25 - <i>'CD flagged, since Mazars presented the order audit completion report in September 2022, there has been a couple of additional errors'</i>. 2. P.26 – 'Date of Next Meeting: Monday Thursday 30 March 2023, 10:00 <p>The remainder of the open session minutes were deemed a reasonable record of the last meeting.</p> <p>Matter Arising:</p> <p>SG, one of the matters arising from the previous meeting, relates to the Health and Safety report presented by HA, RSM at the last meeting, the action generated requested a member of the Chief Officer team to attend and discuss. SG welcomed Deputy Chief Constable Victoria Fuller, who will present to members.</p> <p>SG notified VF; the committee always works on the basis anyone presenting an item should take their report as read. SG is keen to provide as much space for members as possible to discuss and question.</p>	

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	<p>VF thanked the committee for extending an invitation, and assured members of the importance the Chief Officer team have given to the findings of the Health and Safety Audit.</p> <p>The key thing for VF, is the ongoing governance this is now being given. This is outlined in the written report, but for those unfamiliar with the organisational structures, the Chief Constable does get sight of exceptional reporting at the Executive Management Board, from the Audit Inspection and Risk Board, which is a meeting VF chairs.</p> <p>VF also assured members of governance at a basic level of seniority within the organisation, starting with Chief Superintendent Dave Sutherland, who in response to the findings of the audit report set up a Gold meeting process. This Gold meeting is dedicated to purely ensuring ongoing activity, and monitoring of that activity, to the findings of the report. VF directed members to the pre-read document, the brief summary of actions, and the very thorough plan, which VF is sure auditors can have sight, should they wish.</p> <p>And for assurance, in terms of mandatory training, VF has requested a more recent update be provided, in relation to the completion of the learning package. VF advised although this is still not where the Force would like it to be, now at 39%, it is showing ongoing progress.</p> <p>VF advised members, albeit the College of Policing (CoP) has since decided to withdraw this package, for members reassurance, the Force has downloaded and captured this, and subject to any copyright, intend to develop an in-house training package with the digital learning team. Although the CoP package may no longer be nationally available, the Force will via this development continue to use and monitor completion. This data will be submitted into various meeting processes, not just the Audit and Inspection Board, by way of mandatory training and accreditation.</p> <p>Aside from the actual document, VF also flagged the Health and Safety Manager role. The Chief Constable has moved to make sure this a more dedicated function. It has unfortunately suffered in terms of recruitment, interviews did take place, but the right person was not identified. VF gave personal assurance the Force has options in moving forward with this role.</p> <p>VF hoped members are assured of the ongoing commitment and visible leadership around this including, Chief Officer</p>	

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	<p>training scheduled for June 2023. All Chief Officers are taking part, not only for personal development but symbolism for the rest of the workforce, demonstrating how seriously this is considered.</p> <p>Although VF has strategic oversight, she does not have the detail, the Gold Lead, Chief Superintendent Dave Sutherland has the details. Unfortunately, due to a national emergency planning operation which Dave is Gold Commander, he cannot be here today. VF is happy to answer any questions and take away any questions if necessary.</p> <p>SG confirmed no questions were presented and thanked VF for speaking to this item. Speaking as Chair, and hopefully speaking on behalf of members, it is good to know we have senior level commitment and senior level overview on this issue. Clearly when the Audit Committee receive a minimal assurance opinion from our internal auditors, members are keen to explore what any underlying thematic issues might be. And secondly, to review how the assurance framework and the assurance processes might be adapted to respond to it. Certainly, the written document and the points VF raised speaks to the issues explored at the last meeting.</p> <p>In the absence of questions, SG invited RSM to tie the item up, indicating next steps, when will members next see Health and Safety on the agenda.</p> <p>PC, as part of the Health and Safety report, several actions were generated, some of them are 'high', at agenda item 5 a revisit of this area is scheduled for October 2023, this is reflective of the last implementation dates for the actions, PC indicated RSM should be able to close this off.</p> <p>SG thanked PC and VF and welcomed VF back at the next update.</p>	
4.	<p>Internal Audit Reports and Plan Progress Update:</p> <p><u>Internal Audit Progress Report 30 March 2023 – PC:</u></p> <p>The progress paper is a standard agenda item, providing an update on the internal plan progress, that was approved in June last year. This plan consisted of 16 assurance reviews, 4 were linked to the Commissioner's or the Chief's Risk Register and 2 follow-ups.</p>	

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	<p>PC advised several changes have been made to this plan since its approval in June 2022, and are detailed in Appendix B, (found on page 7 of the progress paper).</p> <p>And since the last meeting in December 2023, 3 reports have been finalised, (summarised on page 4 of the Progress paper.</p> <p>RSM have included the assurance opinion, the number of recommendations raised and indicated if high, medium, or low. PC confirmed HA will go through these later in more detail and take any questions from members.</p> <p>Progress against the remainder of the 2022/23 plan is detailed on page 5 of the Progress paper.</p> <p>The CDSOU report has been issued in draft and is sitting at a substantial assurance opinion. The criminal disclosure work is ongoing and the ceased exhibits, as highlighted in the Appendix B paper, has been rescheduled as part of next year's plan.</p> <p>Appendix B, which is on page 6, details the impact on the Head of Internal Audit Opinions for the year end. There are 3 negative opinions, and 1 audit is ongoing currently in isolation, although mentioned they will not affect the outcome overall.</p> <p>Page 7 provides additional changes to the plan since approval, to reflect audits moved into 2023/24.</p> <p>Page 8 is our key performance indicator detailing RSM's commitment in terms of engagement with the business internal audit Charter that sits within the internal audit plan. PC confirmed, all targets have been achieved.</p> <p>Appendix D, on page 9, is a reminder of the previous audits completed by RSM reported to this committee, including the opinions and the number of recommendations raised.</p> <p>PC paused to invite questions before proceeding in detail with the individual reports.</p> <p>No questions or comments were presented.</p> <p>SG noted the changes made as documented in Appendix B.</p>	

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	<p><u>Commissioning - Final Internal audit report 9.22/23 – HA:</u></p> <p>Starting on page 2 of the report RSM have outlined the objective of the review, which was to consider the commissioning process from the initial selection of partners through to the monitoring of services.</p> <p>The Commissioner has two funding streams, the Community Safety Fund and the Victims and Witnesses services.</p> <p>Our opinion for this review has been formulated based on a sample of 20 funding arrangements.</p> <p>At the bottom of page 2 moving onto 3, RSM have outlined their conclusion for this review. This is based on an agreed 4 high, 4 medium and 2 low priority management actions, which have resulted in a minimal assurance opinion.</p> <p>HA taken the report as read, will focus on the high priority management actions, under the key findings, starting on page 3.</p> <p>RSM's opinion is mainly due to missing documentation throughout the audit.</p> <p>The first high priority finding was in relation to insurance documents, which there were 7 cases, the insurance documents were not available on file for RSM to review for the sample of 20.</p> <p>Page 4, relates to performance meetings, RSM confirmed that performance meetings occur for 10 of the 20 providers, and evidence of these meetings was received for 5 of the 10. However, 15 of the 20 providers were unable to confirm performance meetings or demonstrate evidence was retained on file of any discussions held.</p> <p>The next high priority management action was in relation to Decision Record Forms (DRFs), HA advised members the DRFs need to be signed by the Commissioner prior to a grant agreement.</p> <p>RSM identified it is unknown if a DRF was received for 1 provider, and in 14 cases RSM know the DRF was completed after the signed grant agreement.</p>	

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	<p>The final high priority management action was in relation to credit checks, RSM noted only 2 checks were completed before the grant agreement was signed, and therefore missing documentation for the due diligence process.</p> <p>HA did not detail the medium or low priority management actions, and indicated these are detailed with the full findings behind the high priority management actions from Section 2, on page 6 onwards.</p> <p>HA passed back to the committee for questions.</p> <p>GR, an interesting report, something that is a cause for concern, this is money going out to voluntary smaller organisations, which requires proper procedures to be in place, GR questioned, are the right the resources in place to ensure the processes are followed appropriately.</p> <p>HA in response to this it is outlined under the Executive Summary, as part of the OPCC restructure, the ownership for commissioning will be held by the Head of Policy Partnerships and Delivery going forward. The person who RSM liaised with as part of this review has since left the business.</p> <p>GR asked if anyone is in post now?</p> <p>MP, albeit the team does have several gaps in the team, it is not a reason, nor an excuse for some of the findings here today.</p> <p>MP reassured members continuity is in place, somebody is overseeing this area of work and the office does have somebody who will be taking forward all the actions that are being outlined.</p> <p>MP also gave assurance the team will not come back, at any point in the future, and claim these actions have not been addressed because of the lack of staffing or resources.</p> <p>Once the full restructure is in place, and recruitment for some additional posts is imminent, the team will have the resources needed to deliver everything required from a commissioning perspective and deliver against all the actions that are within this plan.</p> <p>SG asked if this reassured GR, GR confirmed it did.</p>	

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	<p>JG is pleased to see from MP's Risk Register that several of the issues highlighted in the RSM report are now highlighted on the OPCC's Risk Register. Providing members with a further level of scrutiny, from both sides, the internal audit revisit, and from management by identifying this as a strategic risk.</p> <p>EH, as somebody who was previously the CFO for a PCC and managed commissioning, EH would highlight the volume of work involved. This workload is growing, because the government is becoming increasingly fond of bidding for funds and partnership working with Local Authorities. Therefore, in terms of revised staffing resource, EH asked if the likely future demands, as well as current demands, have been considered.</p> <p>MP confirmed management is mindful of this. EH is correct, the office is receiving or bidding for money, that doesn't always align with everything we want to do as an organisation. For example, the office was successful in obtaining funding for the Violence Reduction Unit last year. That money is for three years. The grant agreement came to MP from the Home Office towards the end of June beginning of July, for implementation from the 01 of April. MP highlighted this is slightly difficult to do and is an example of the things the office is working on.</p> <p>The office has very similar processes and procedures in relation to some of the money/funding received from the Ministry of Justice, MP advised by the time the office receives the money and the grant terms, the point the office is supposed to start spending has already passed. MP was keen to reiterate none of this information is an excuse, rather provided as some background.</p> <p>MP is also keen to point out, the office cannot continue to ask the current staff to do more. The team cannot continue to absorb, for example, £1.4 million worth of extra work in terms of commissioning and granting, into what is a relatively small team in this area. It is not always possible to deliver everything and whilst the office is keen, the delivery aspects need to be considered also. As members would hope this report has been a real eye opener for us in terms of this.</p> <p>MPs personal reflections on the report; it is clearly a very negative report, and not one he was expecting. MP did expect some problems because it did not quite feel right, which is why the internal audit was requested. MP has been very clear in the past; the office wants people to look at the areas the office is unsure about. Because it is the only way the team can make</p>	

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	<p>improvements, and this is one of those. In that respect it is positive, having the internal audit consider the right things for the office.</p> <p>MP indicated there are items in the report he could rationalise, but won't, as somebody from an independent perspective has reviewed and identified the issues.</p> <p>There is some internal confusion about the DRF. A DRF can either be at the point which you make the decision, or the point at which you record the decision. The office processes have not been clear about what that document is doing. This is one of the items the office needs to be clearer about. Clear about processes, clear about policies and clearer with teams in terms of the plans they must complete to get that.</p> <p>MP is not happy about the report and the contents but is happy that processes are in place to pick these up, and ensure the problems highlighted are working. All issues will be addressed, work is already underway and expects significant progress over the next few months.</p> <p>SG asked if this reassured EH.</p> <p>EH, yes that does provide the reassurance sought, including the additional resource, because of the direction of travel central government are heading, otherwise this would be impossible to sort.</p> <p>SG confirmed all MP's points had been noted, not least the capacity commitments. The tightening up of both the design and application of controls are also noted.</p> <p>SG asked attendees from RSM in terms of minimal assurance opinion, where does this leave us in terms of the overall opinion for the AGS, given minimal assurance opinions for other assignments have been given this year.</p> <p>PC, within the progress paper, as highlighted, the 3 negative assurance opinions will be reflected within the Head of Internal Audit Opinion and referred to but will not currently impact on the overall Head of Internal Audit Opinion.</p> <p>A couple of audits are ongoing for consideration after completion. RSM will catch up with MP once these reports are issued and available to management. This will go into the usual cycle and partner follow-ups and will be revisited in due course.</p>	

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	<p>ACTION: SG, some fantastic suggestions have been made by members as to how what is looked at here can be developed and refined. SG asked PC, if amenable and members are available, could discuss outside of this meeting.</p> <p><u>Follow Up Visit 2 – HA:</u></p> <p>This is the second visit of the year; the Executive Summary outlines the reviews considered and the actions from each review. RSM considered a total of 38 management actions as part of this report.</p> <p>On page 3 RSM have outlined conclusion and confirmed that 34 actions have been implemented. 2 were ongoing and 2 have been superseded. The details of the superseded recommendations have been outlined under Appendix A.</p> <p>The ongoing, 1 high and 1 medium priority management action, based on the progress from management, RSM have reduced the high action to a medium priority management action, and given the good progress overall, it is a good result here.</p> <p>Section 2 of the report, starting on page 4, outlines the 2 ongoing management actions in detail and why they are ongoing.</p> <p>Appendix B outlines the implemented and superseded management actions.</p> <p>HA opened for questions.</p> <p>JG, more a comment it is good to see, in terms of the Force recommendations, all actions are now going to a Board with Executive oversight, which will push things forward and ensure oversight. JG is confident additional progress will be completed over the next 6 to 12 months.</p> <p>PC agreed it is a good result for the organisations, particularly as a couple of audit reports were poor in terms of RSM's opinion. It is good to see the turn around over these last couple of reports in terms of addressing those actions that were raised.</p> <p>IW would like to put on record, he recognises RSM, alongside his team, have devoted a lot of resource in the last couple of months to closing off old actions and findings, and IW would like to thank them, as this has provided a much clearer picture.</p>	<p>Members and RSM</p>

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	<p>SG agreed and with members agreement requested recognition of the efforts, both by RSM and management in achieving this result be formally recorded. The overwhelming weight of the recommendations have been implemented and those that remain outstanding members can see the right reasons, why they are ongoing or indeed have been superseded.</p> <p>GC if appropriate at this point would like to pose a suggestion for approval to members, based on the progress made on the audits.</p> <p>73 actions have been submitted and 68 have been closed.</p> <p>And all the low priority recommendations have been closed, GC advised this demonstrates, operating in the correct regime, and obtaining the evidence before we submit.</p> <p>Following a conversation with Philip Church, GC asks the committee, with reference to low actions, the Force feel are completed, these be closed directly, without sending them to RSM for the follow up review. In theory these are classed as 'housekeeping' ticking the boxes and ensuring the admin exists. GC asks if everyone agrees.</p> <p>LH, reluctant to agree at this stage, given where we have come from. Asked PC if it was to move in this direction, would RSM continue to complete random sampling to ensure what is relayed to them is correct.</p> <p>PC, the medium high would 100% be followed up, they ultimately impact on an opinion. In terms of the low RSM would still pick a sample to discuss if the recommendations have been implemented, rather than do any substantial, testing on it.</p> <p>LH, can we possibly refine the process, if any recommendations came through as result of the lowest audited opinion could they be followed up in full, because this is where the biggest risk is.</p> <p>ACTION: SG – Request some time for members to consider this proposal. Ask EK to facilitate a meeting for members to meet outside the JAC to discuss.</p> <p>GR, agree with SG, can see huge improvement in recent times and it feels like may be ready for this step, but we have</p>	<p>.</p> <p>Emma Keay</p>

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	<p>been here before. We must ensure this improvement continues, and we remain assured actions are being taken.</p> <p>PC, offered his attendance at any meeting.</p> <p>GC offered reassurance; any actions considered for closure require approval from the DCC. In addition, HMIC changes, a chunk of these actions awarded a level 2. This means we can close them off internally, with the backing of the CC, without them going to HMIC for sign off, keeping in mind most things get re-inspected again, so would be picked up if they had dropped off.</p> <p>GC is more than happy for the this to be discussed, and an update provided.</p> <p>MP, if members intend considering a change to the progress, members may want to compile a report for a future committee outlining how, members still get assurance and reassurance, as described by GC, documented for members and the organisation, to set out this rationale and the reason for doing so. This will provide an audit trail, as to why this decision was made, and how members will get their assurances or not.</p> <p>SG asked in addition to recognition being recorded for IW and his team, recognition be given to the wider progress across the organisation by way of implementation, not least the work that that GC and colleagues do.</p> <p><u>Emergency Services News Briefing March 2023 – PC:</u></p> <p>This item is for information, it is something RSM provide and collate during the cycle of meetings, providing an update, key developments, and publications within the sector, predominantly focusing on changes from government.</p> <p>PC, some good points are the prompts against some of those publications and changes within the sector, for committee members to consider in terms of the key questions.</p> <p>Albeit for information, PC is happy to take questions.</p> <p>GR, they are really useful thoughts, and wonders if members could consider these and look at the plans for audit for next year. Particularly the dismissals process, which is nationally of great interest now, GR is unsure where the Force is with this.</p>	

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	<p>And similarly digital forensics, is this something the committee should look at?</p> <p>SG agreed, an item in the closed session links to one of the issues raised here by GR. It will be interesting when this is reviewed what insights PC might offer.</p>	
5.	<p>Internal Audit Plan 2023-24, for Approval</p> <p><u>Internal Audit Strategy/Plan 2023/24 - 2025/26 – PC:</u></p> <p>This is the draft plan for next year 2023/24, considering the horizon for the next couple of years also. This is discussed and refreshed with management on an annual basis to see whether orders are still relevant and turn into the risk profile of the organisation.</p> <p>To flag, the plan will remain flexible and agile to the needs of the business, as in the past. Subject to approval, it will be reported through our progress paper and presented to the committee through those means.</p> <p>Terms of the plan start on page 2 and 3 of the documents. This was formulated in discussion with the Chief Finance Officers from, the Force, Commissioners office, and the Head of Corporate Services, and it was subsequently presented internally to the Audit Inspection and Risk Board for further input, to ensure that it aligns to some of the other activities being undertaken by the organisation.</p> <p>RSM were mindful when producing the internal audit plan and further strategy of the organisation's Risk Registers and previous audits that resulted in a negative assurance opinion, whether those needed a refresh and a relook. These are detailed within the plan for 2023/24, pulling out any key themes from orders in RSM's wider sector base.</p> <p>In terms of the emergency services sector, the plan itself starts on page 6 of the document. There are 14 assurance reviews. There are 2 follow-ups, and the assurance reviews are linked to the organisation's Risk Register.</p> <p>Before we discuss the actual plan for 2023/24, PC raised some key questions members need to consider before they sign off the internal audit plan.</p>	

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	<ol style="list-style-type: none"> 1. Does the strategy reflect the key risks facing the organisation as recognised by the committee, those being within our sector briefing, but also the recently published Peel assessment, whether these need to be reflected within the plan. 2. Is the committee satisfied that the plan provides sufficient assurance in relation to the key risks. 3. Are there any other areas that the committee would like to be considered in terms of information that is being reported to them throughout the year. <p>PC paused and opened the floor to the committee for input.</p> <p>SG, to some extent PC's comment about picking up previous assignments with minimal assurance, speaks to one of GR's earlier points, and hopefully this gives GR some degree of assurance.</p> <p>SG opened for comments to the first question:</p> <p>Does the strategy reflect the key risks facing the organisation as recognised by the committee, those being within our sector briefing, but also the recently published Peel assessment, whether these need to be reflected within the plan?</p> <p>JG, it is a really good piece of work, obviously a lot of backwards and forwards between the OPCC and the Force to make sure it's covering the areas they think need to be looked at and it is great to see this marrying up of strategic risks. And also, the three areas as already discussed, and have been flagged: Vetting, Health and Safety, and Training.</p> <p>JG is a little concerned about Key Financial Controls in 2023/24, is this in line with what Mazars, in terms of what the external auditor, are expecting.</p> <p>PC yes JG that's correct, there is no key financial controls for this year. In the previous couple of years, the organisations have had substantial assurance in this particular area with minimum recommendations.</p> <p>PC thinks the audits within the plan for 2023/24 focus towards the higher risk elements. But PC is happy to take anything on board if members would like that.</p>	

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	<p>JG is unsure if this marries up with what Mazars are expecting?</p> <p>EH, picking up JG's point as a former CFO, I would have expected some audits of key financial systems, at least one major system being completed every year, because it also ties into financial management codes of practice and year-end order works, so am disappointed it is not.</p> <p>And similarly following on from GR's earlier comments, there is nothing really on issues like cyber security or digital forensics.</p> <p>SG thanked EH, and confirmed cyber security and digital would be addressed in a moment, inviting GB to speak reference key financial controls.</p> <p>GB, internal audits is kind of management function, Mazars do not place any specific reliance on internal audit work, adopting their own audit approach. Obviously, what an internal audit does is really important. Therefore, in terms of providing feedback on the systems of internal control, it is for management and the committee to decide. Mazars would not necessarily object, GB would go as far to say Mazars would not object to the program that is determined, provided all things are considered. PC's suggestion of concentrating on the key risk areas seems very sensible and is based on judgments and past findings from the key financial systems.</p> <p>GB feels this is a matter for management, guided by the committee to determine the approach.</p> <p>SG thanked GB; it is good to get the external audit perspective.</p> <p>EH, having recently received an email from CIPFA detailing the assurance they are looking for in the statements, asks if there is anything the CFO and DoFA would want internal audits to look at?</p> <p>MP, yes, this can be looked at. In terms of the key financial controls, whilst yes this was something MP had considered, the internal audit plan provides a raft of green, in terms of each of that area, for the last three years over several areas.</p> <p>MP suggests this is a judgment call for the committee, whether we have better things to spend our time, effort and, money on in relation to this area.</p>	

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	<p>MP certainly would not have something next year, probably not the year after either. We seem to do exceptionally well around the key financial controls and MP would expect that to continue. We are not blasé about it; it is well embedded within the organisation.</p> <p>SG thanked MP for providing a bit of context, and bit of assurance.</p> <p>GR, yes agree, subject to review of the CIPFA document, GR thinks we should be focusing on the things that are real risks. Since sitting on the audit committee, GR has never seen anything that has given any concerns about financial controls.</p> <p>IW, to help MP's comments, more than happy to take the committee's comments away and review them in the context of the plan and the context of the information received from CIPFA, IW will report back to this meeting with what, if any, actions determined.</p> <p>SG, looking to EH and JG, considering the discussions we've had, how do members feel about key financial controls. SG would never want to bounce members into a decision, looking for thoughts regarding the points that have been raised.</p> <p>JG, is happy because she knows that the financial controls are really good in Cleveland Police and in the OPCC, and they continue to be. JG only sought reassurance it wasn't going to have any negative impact further down the line, in terms of what EH has raised today.</p> <p>EH as a CFO who always insisted that at least one audit on key financial controls was completed a year, in the hope this emphasised the importance, and acted as deterrent against things getting sloppy. And is concerned about the CIPFA requirements including; CFOs to give some assurance, member statements and CPD arrangements around Treasury, Treasury management, prudential code, and the code of financial management practice. It may be worth looking at one of those give the CFO's additional assurance.</p> <p>ACTION: SG, asked EH is this something of a higher level that nevertheless would inform, to some extent assurance about financial controls?</p> <p>SG asked PC if he could have a look at this. Would this be a benefit to the organisation and provide assurance in respect of the key financial controls at their kind of higher level.</p>	<p>Philip Church</p>

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	<p>PC, yes, sure, absolutely, will touch base with MP and IW post-committee, to have a chat about that kind of the CIPFA information that has been issued and review what we can do and if it should be included.</p> <p>SG excellent, and asked if this reassured EH, EH confirmed it does.</p> <p>MP thank you for the challenge, because it does makes us reflect, and these checks and balances and our ability to reflect on things is essential. We will come back on the on the key financial controls one.</p> <p>SG asked PC if RSM would be bringing this back for approval outside of the meeting?</p> <p>PC confirmed a few audits commence the end May, but those are ones that committee have not challenged in terms of their inclusion within the plan. If the committee are happy, RSM would look to commence on the 29 May 2023, which is prior to the next meeting. RSM will then bring another updated document to the committee at the next meeting, not formally, but to flag those included within the additional commissions.</p> <p>SG, asked members if they were content for RSM to start progress on the early assignments, members will review and look for refinement via a discussion between MP, IW and PC.</p> <p>PC and members agreed.</p> <p>PC by way of conclusion, taking the remainder of the report read, on page 10, RSM have detailed the strategy, which is being refreshed with the senior management team, and past opinions have been included to allow members to make an informed decision on the 2023/24 plan, should there be any negative assurance opinions that you would like to revisit.</p> <p>The internal audit charter is documented in Appendix C on page 17 of your document.</p> <p>SG thanked PC and HA, and confirmed the plan as approved, subject to today's discussions.</p>	

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6.	<p>Previous Annual Governance Statement Area for Development Update, Force – IW:</p> <p>IW, taking the report as read, this is a report reviewing the action plan for 2022/23 following on from the Annual Government Statement from 2021/22 and looking at the points and areas of concern and the progress made against them.</p> <p>Members will see from the report the progress has been extremely positive against most. Picking out a few points IW would then be happy to take questions from members.</p> <p>The ICT and the DA findings, linking into today's earlier discussion about clearing backlogs and the audit findings, is positive and good news from the Forces perspective.</p> <p>As of Monday 27 March 2023, the Force have a substantive Chief Officer team, a substantive Deputy Chief Constable and two Assistant Chief Constable's, Head of People and Development, and IW Director of Finance and Assets. This is the first time, in a long time, have a solid foundation for moving forward, and IW flagged the significance of this moving forward.</p> <p>The funding position, which will be covered later in this meeting is obviously insecure, even if we obtain greater resources, to do what we would like to do here.</p> <p>In terms of the Historical Investigations Unit (HIU), we have received good news from the Home Office, both in terms of voter confidence in what we are doing, in investigation and in how we account for it. The level of grant for next year has been increased, as a result, which is as I say a vote of confidence.</p> <p>The CDSOU collaboration remains an area that requires further work in IW's opinion, this is now the responsibility of the new ACC David Felton. This is a key area for him, to establish if we are comfortable with the arrangements, and understand the associated costs etc.</p> <p>The final point, members will be cited that the HMICFRS report was published recently, this was positive in lots of areas, which is welcomed, but there remains an inadequate finding in terms of Strategic Planning, and Value for Money. IW confirmed this is an area of focus the Force is continuing work on.</p>	

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	<p>A lot of progress has already been made since November 2022, when HMICFRS were here, and the Force are confident this cause for concern can be dealt with in a period of months as opposed to years.</p> <p>IW opened to questions.</p> <p>JG more of an observation, it is wonderful that Process Evolution is now embedded and can be used to write evidence-based analysis of demand in each of the areas. And can provide real legitimate evidence for all stakeholders, both internal and external, to ensure the right resources. Providing legitimacy when saying we haven't got the right resources to do what we need to do, and when we need to do it. Well done to everyone involved.</p> <p>SG seconded this. And as IW touched upon, some of these item's link to items later on the agenda.</p> <p>The broader point, not least having a substantive senior officer team in place, which is clearly reflective of the comments received so far about progress in the organisation, it is crucial to the maintenance about momentum. Both are noted.</p> <p>GR, it is really good news to have a full senior management team, it would be useful to have sight of the structure, and what responsibilities those individuals have, having looked at the Cleveland Police website, the latest ACC is not on there.</p> <p>ACTION: SG, asked IW if the structure is something he could share outside of the meeting. IW agreed, members can then understand how those responsibilities fit together.</p> <p>IW echoed JG's earlier point and is particularly impressed to see the Process Evolution work, the Forces approach to training individuals, stands the Force in good stead. The Force has not bought consultancy in, we have bought skills and embedded them in our own team, allowing us to utilise them going forward, which is clearly proven as the right approach.</p> <p>SG, it is good to see the Force getting the benefit of this.</p> <p>MP it may be worth bringing to members attention, a part of the Terms of Reference (ToR) for the committee, there should be an operational Chief Officer at each committee.</p>	<p>Ian Wright</p>

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	<p>SG, agreed if members were amenable to that, we could put some arrangements in place, it might help to build some relationships.</p> <p>AP requested this include the Commissioner, LO agreed this could be facilitated.</p>	
7.	<p>Previous Annual Governance Statement Area for Development Update, OPCC – MP:</p> <p>Members have been provided with the overview and update on all the actions as part of the Annual Governance Statement. MP indicated reasonably good progress has been made on a number of these items, particularly in relation to the value for money aspects, where there is a dual approach.</p> <p>One is scrutiny and holding the force to account, which adds to the assurance the PCC is provided, in relation to how effective the force is using its resources. This has been dovetailed with some additional analysis relating to the financial aspects of the organisation, and not purely focused on how HMICFRS looked at value for money. Both have been used in discussions with the Home Office, highlighting where we don't necessarily get a fair share of the overall funding available for policing. These discussions remain ongoing.</p> <p>The less significant areas have also been looked at, in terms of governance, and some of the items are being added to the scrutiny agenda for the following financial year. These will be picked up in the Annual Governance Statement for 2022/23 is considered and will reflect anything that has changed between now and then.</p> <p>MP advised this will be brought, in draft, to members in June 2023 and will review the progress made in terms of governance as a whole, reflecting the outcomes of the internal audit reports, and will certainly include the commissioning report progress.</p> <p>MP happy to take questions at this point and is hopeful members can see the reasonable level of progress made in some of these actions.</p>	

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	<p>SG thanked MP and noted the progress. The overall report raises some interesting points about value for money, and with members agreement, SG would be happy to support the exploration of what value for money means because it's got some interesting points.</p>	
8.	<p>Contract Standing Orders – Exemptions – IW:</p> <p>Whilst IW takes this report as read, he would like to advise the Head of Fleet Procurement, Claire Wrightson, has now left the organisation. IW would like to note Claire deserves a great deal of credit for her long and excellent service and has left these processes in a very, very good place. This report is an indication, how as an organisation we have real sight of what we buy and how we are buying it. Where there are exemptions, and there are several exemptions in here, the reasons are clear and understood, and the process is followed. Whilst the Force is in the process of recruiting a replacement for Claire, IW flagged it will be hard to get someone as strong as her.</p> <p>An overarching item here, and one that will probably be brought back to a future committee meeting, is inflation. There are more procurements getting brought into the £10,000 limit, because things are just getting more expensive. IW suggested members may want to look at some of these limits, once research on other organisations can be completed, and an evidence based, sensible approach can be brought to you as a proposal. This may be June 2023, or the following meeting. IW indicate the volume is increasing not because of anything the Force is doing differently, just because things are more expensive.</p> <p>SG, thanked IW and opened for questions.</p> <p>JG, thanked IW for the kind words about Claire, and echoed them, wishing Claire luck. The report reflects the huge amount of work undertaken in procurement, with less and less people to do it. Agree, completely at looking at the limits.</p> <p>JG would also like to look at, something highlighted in Claire's report, the high number of grant funding requiring a very quick turnaround.</p>	

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	<p>Will we be more mindful, when going out for grants, of the impact on the resources that are within the Force and the OPCC. Which is a very similar issue to that MP spoke of earlier.</p> <p>JG asked if any plans are in motion to put some resource back into the Force, even if short term, to avoid going out to exemptions?</p> <p>IW, yes, is the simple answer. MP and IW are in discussions, how best to combine resources to give resilience and manage those pinch points.</p> <p>SG asked JG if this satisfied her points, JG agreed content.</p> <p>GR, shares the concerns about the resources required for grants, having personal experience, sometimes it might be best to just say no. Sometimes the grants are so small, requiring substantial resources to obtain them, and similarly they are not necessarily things the Force wants to be doing. Is it worth reflecting, is it worth going for every bit of money there is, whilst also acknowledging, may not always get the choice.</p> <p>MP, in response to GR's point, this is something that has been discussed at the last Joint Strategic Board, with the Chief Constable, PCC, both CFOs, and the Chief Executive. Whilst additional money is sometimes helpful, it can sometimes put the organisation or point the organisation in a direction it would not have otherwise gone.</p> <p>We do need to be mindful of this and is something that has been reflected around the team and is being considered.</p> <p>SG, thanked IW, and with members agreement, requested the committee's thanks and best wishes to Claire be formally recorded.</p> <p>And look forward to an update on the thresholds, whether there is scope for movement there, and management of the workload arising from these processes.</p>	

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9.	<p>Corporate Governance Framework – IW:</p> <p>IW, took this report as read, and confirmed it links into the earlier discussions, it is good to see the CIPFA management financial management code is being incorporated in the financial regulation's orders.</p> <p>IW opened for questions.</p> <p>SG, no questions were presented, thanked IW, and took the report as noted.</p>	
10.	<p>Change Programme Update – IW:</p> <p>This report provides an important point, in terms of our approach to improvements and the HMICFRS reports and will be interesting to bear in mind when the committee next meets to discuss the report.</p> <p>IW flagged the PCC has requested a scrutiny session in April 2023 around the HMICFRS report and the causes for concern.</p> <p>Part of the areas of improvement, and HMICFRS causes for concern, are around strategic planning, IW would frame this as the integration of the various plans of strategic planning, financial planning, workforce planning and the Change Program is part of that now, in IW's opinion.</p> <p>The Force has all the building blocks for this, but given the instability in terms of strategic leadership of the Force, have been unable to bring these threads together and articulate in a cohesive and meaningful way, and communicate to employees and partners etc.</p> <p>Before now, what the Force had, in terms of the Change Program, was stand alone, and whilst it has been completed for the right reasons, trying to press on with these areas of improvements, it must now be threaded into our overall plans and prioritised in line with what can be done. It won't surprise members resource for change management, is obviously scarce, not unlimited, skilled individuals are not easy to secure, and the force priorities must be focussed on.</p> <p>It is essential, and needs to be clear, senior staff and senior officers lead the changes, and be part of the overall Force plans.</p>	

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	<p>IW is sharing the progress update with members today and signalling, going forward, this work will wrap into the overall Force Structure Review, the Enabling Services Review and the General Strategic Plan for improvements.</p> <p>IW suggests a return in June 2023 to talk members through how these things fit together. Again, not for IW to make recommendations to members, but would expect members would want to see this as soon as possible, and IW is confident it can be articulated in June 2023.</p> <p>SG, thanked IW and asked for comments, questions and observations.</p> <p>ACTION: GR supportive of that as a way forward, especially with the HMICFRS report, and requested a copy, plus the follow up with the Chief Constable's view as we mentioned earlier would be very helpful. And certainly, supports the idea of bringing this into part of business as usual for organisation, it is moving in the right directions now.</p> <p>IW, absolutely, the Chief Constable will want to pick this up in terms of his response when either himself or the deputy comes to the next meeting to talk about HMICFRS.</p> <p>SG, to some extent do we have a timing issue here, by way of today's meeting, and the publication of the HMICFRS report. Is that what we're looking at here?</p> <p>IW agreed, SG makes a fair observation.</p> <p>The following is IW's opinion and not the Force's view (with the caveat IW does not have operational expertise), one of the pleasing things about the HMICFRS report; compared to the first draft, it changed very little.</p> <p>When, as the Force's senior leaders, we received the first draft it ran true to us, it felt correct. This is very positive, because it meant the Force understood where we were at, and that is very, very important. And the changes made were around wording, no changes in gradient, non-of which were challenged. It was felt the overall direction was fair, and we welcomed the progress. Whilst the external narrative changed it didn't change the internal plans, there should therefore be no problems in the time scales of the next meeting.</p>	<p>Emma Keay</p>

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	<p>SG, agreed, and flagged the space needed for members to digest what they see being published externally, and what they see coming through the committee reports.</p> <p>SG, to summarise by way of understanding, several activity streams exist within the organisation, some of which are reflected in this item. These will now be consumed into a broader effort, which will be framed by the PEEL reports. SG asked IW if this would be fair.</p> <p>IW, there will be a Strategic Plan with some very high-level items, and a set of prioritised strategic objectives to hang off them, picking up everything that was in here, and everything else. This will be articulated as the plan for the next period to take the Force out of having any causes for concern and out PPOG processes.</p> <p>SG, thanked IW, no points were raised from members, and confirmed the report as noted.</p>	
11.	<p>External Audit Update</p> <p>Audit Progress Report – GB:</p> <p>Taking the reports as read, GB is happy to take questions on any elements.</p> <p>In terms of the 2021 Audit the audit opinion was issued some time ago, and the last time we spoke to the committee, on the 15 December 2022, Mazars had not reported to the National Audit Office on the Whole of Government accounts, GB confirmed this was done before Christmas 2022.</p> <p>The only item outstanding is the issuing of a certificate, which formally clauses and concludes the audit. Mazars cannot do that now because the National Audit Office, (new this year), have flagged they still reserve the right to ask for extra work to be undertaken on any audit. And they still have not confirmed Mazars have definitively completed that process. GB confirmed this should only be a formality when this is dealt with. But it is a bit more complicated than the issuing of the certificate, as members may recall at the 15 December 2022 meeting, Mazars indicated they could not complete the audit on the financial statements for 2021/22, because the pension fund assurance letter from the Auditor of Tyne and Wear and Teesside Pension Fund, remained outstanding.</p>	

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	<p>And at the time Mazars were drafting this progress report for members, it still had not been received. GB confirmed it had been received 22 March 2023.</p> <p>And has been evaluated, there is a small overstatement of assets, we originally thought was going to be 0.7%, it turned out as 0.5%. GB confirmed this will not have a material impact either on the PCC or group accounts, or the Chief Constable's accounts.</p> <p>Mazars plan was just to report that as an unadjusted misstatement and this had been discussed with officers, but something else has arisen in the meantime which adds quite a large complication, some would say to the position on the 2021/22 accounts. It is an issue that is being considered nationally and will probably require a national solution.</p> <p>The latest Tri-Annual Revaluation was carried out on Teesside Pension Fund, the revaluation date the 31 March 2022, which is within the 2021/22 audit account.</p> <p>It takes about a year to produce the Tri-Annual Revaluation, when producing your financial statements and we audit them, the most up to date information at your disposal should be used. That was the IES 19 report, sought from the actuary last summer, and under normal circumstances that would be the latest information available, when Mazars came to have the accounts signed off, and for the audit opinion to be issued.</p> <p>But, because Mazars did not get the pension fund auditor assurance letter, and it is now the end of March with the Tri-Annual Revaluation results available, the issue being debated nationally is whether it is necessary to now revisit the financial statements and update them. Because the data now available is based on the tri-annual evaluation figures. It is anticipated that would make a material difference to the figures.</p> <p>GB thinks the pension fund and the actuary have invited you to request a further report, enabling those figures to be put through the statements.</p> <p>Although this is both annoying and irritating it is not insurmountable, and relatively easy to do.</p> <p>The difficulty is Mazars would need more time because every time there is a Tri-Annual Revaluation, Mazars asks the pension fund auditor to complete testing, to give assurance the membership data the pension fund provided to the actuary</p>	

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	<p>for the Tri-Annual Revaluation purpose is reasonable and complete the necessary testing. This would normally be completed as part of this year's request for work, if we now need that earlier in order, to support the revised 2021/22 figures, their cooperation to do this is required.</p> <p>Mazars are unsure where they will be on this, given that it has taking so long to get this long to get their report back from them.</p> <p>GB confirmed they had conversed with them about it, and it is being considered, but it might lead to another delay before we can issue the order opinion on 2021/22, which we did not have to participate until this issue emerged recently.</p> <p>GB indicated this is probably unusual among police bodies in not having the audit opinion issued, because certainly all the others GB has dealt with would have had their opinion issued before the end of last year. It is a difficult position.</p> <p>EH, is this nationally within MAZARS, is it the Public Sector Sustainability Association (PSAA) or is it the National Audit Office (NAO)?</p> <p>GB, it has arisen in a few areas, and is being considered by all the above, although it is less relevant to the PSAA they will be aware of it. Looking at accounting and auditing standards, it is something that will be necessary. Although, there is always the possibility a solution will be presented that doesn't require it, GB however thinks this is unlikely. As a firm MAZARS still have not determined the next steps, we have pressed pause, and as consequence, cannot issue any audit opinions until this position is clarified.</p> <p>EH, we need the audit firms and the Treasury to come to a decision providing consistency right across the public sector, across local authorities and policing, rather than, each individually reaching their own conclusion. It is a pity there is not a way to alter the accounts quickly adding a note to the effect that that further audit work is to be done.</p> <p>SG, yes aware other organisations have adopted, limitation of scope and other things.</p> <p>MP not sure who is more frustrated with this GB or us internally. It is frustrating, the accounts have been produced exceptionally early, yet we are still in this position, through no fault of ourselves internally.</p>	

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	<p>MP indicated this is demoralising at times, the hard work to a certain extent has been completed and must now be revisited because of the passage of time.</p> <p>The information has been commissioned from the actuaries, this is expected the 20 of April 2023, and will then be incorporated into the documentation.</p> <p>It continues to elongate the process, meaning we will run into next year's accounts in terms of the timeliness and time frames for that.</p> <p>MP highlighted, the 3 sets of accounts now open, and will probably at the next audit committee present a set of accounts for 2022/23, which will be sent for audit also, and the process will continue.</p> <p>GB agree the process described by MP is possible but is totally dependent on the other audit firm completing the work in question, and Mazars are concerned of a substantial delay in this being completed. All are concerned about what else might need revisiting and revised in those statements and whether this will ever end.</p> <p>The next part of our report is the Value for Money Arrangements, at the last committee meeting, in the middle of December, the HMICFRS report was unpublished. Mazars agreed to pause the reporting to see what was included in the HMICFRS report. Mazars received that report on the 17 March 2023. In Mazars view it is a positive report and highlights the progress that has been made by the Force.</p> <p>Mazars asked if they could speak to HMICFRS inspectors with reference to the adverse findings in the report, because there are still 2 areas highlighted as inadequate. Mazars spoke to Peter Quinn, the Force Liaison Lead yesterday afternoon, he was helpful and provided a deeper understanding of the context, in relation to what is reported. It is very clear that the PEEL Inspection Report relates to the 2021/22 financial year, which is the same year as our audit.</p> <p>Mazars expected to report the same significant weaknesses and recommendations in our report as we did the year prior. Mazars decided they need to reflect the outcome of this inspection in the 2021/22 report. GB confirmed they are close to having a draft these findings.</p>	

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	<p>It will recognise the improvement, there will still be significant weakness and recommendations, relating to the two areas that remain outstanding as inadequate.</p> <p>It will also reference the Custody Suite report that was issued during 2021/22 financial year and included some adverse findings. Draft findings will be shared with officers and then the report finalised after.</p> <p>Mazars recognise the very positive turnaround and recognises the work that the force has been carrying out.</p> <p>Mazars have identified the resources so that when the 2022/23 financial statements are prepared, we will as in previous years, try and do the work on them quite early, July and August. But, also still waiting for the Pension Fund Auditor assurance on 2022/23 and the Pension Fund Auditor, indicated there is likely to be a substantial delay in getting the 2022/23 assurance.</p> <p>SG, by way of summary, 3 points; share the frustrations not least by way of the inability to articulate what is a key demonstration of accountability. There is no inference here by way of any blame, these issues are out with the control of Mazars and indeed the organisation staff. The downstream effects of this are perhaps what concern SG the most, MP having also touched upon this in his earlier comments.</p> <p>The final point, SG encourages dialogue between the CFOs and a representative from Mazar's to try and establish the least possible level of disruption considering all this and other issues, the sooner the better.</p> <p>SG thanked GB, very comprehensive, very detailed as always.</p>	
12.	<p>In Year Financial Monitoring – 2022-23 – MP:</p> <p>This is not necessarily part of the terms of reference of the committee in terms of the oversight and scrutiny of finances. But it is important information for the committee to understand, in terms of the risk management side of the organisation, financial controls of the organisation and the general context and environment the organisation is working within.</p>	

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	<p>This is an update in terms of performance for 2022/23 from a financial year perspective, and it shows the reports up to the end of December. The next item gives you an oversight of the financial plans for 2023/24 and beyond.</p> <p>In terms of 2022/23, highlights or lowlights will depend on how it is viewed.</p> <p>The organisation has dealt with a lot of challenges during the year, higher pay awards, of which the PCC and Chief Constable do not have any control over, being nationally agreed. And significant levels of inflation filtering through the economy and through costs.</p> <p>The Force report shows overspending, this is not an issue from a PCC perspective, and is closely monitored with the Chief Constable and CFO. Happy for the is happen, it is reflective of the overspends mentioned earlier in the pressures, without causing any detrimental impact on service delivery as a result.</p> <p>Within the PCC report, the organisation has an underspend in the current financial year and that is for a number of reasons. We have been provided with additional funding to increase police officer numbers; this was unexpected at the start of the year. Also seeing high levels of interest rates, however, the debt is fixed, therefore we are getting additional income from the interest on balances. And several other areas, include PFI contracts and re-negotiated insurance rebates and other areas of clamp down, on which don't impact on service delivery.</p> <p>MP is hopeful this give an indication of some of the challenges and some of the risks being dealt with in 2022/23.</p> <p>No questions or comments were offered.</p>	
13.	<p>Medium Term Financial Plan – 2023-24 – MP:</p> <p>These documents detail the 2023/24 position in terms of the budget and the longer medium-term financial plan, they were approved by the PCC at the end of February 2023, and published on the OPCC website. These are the documents we will be working to over the over the next few years.</p> <p>MP is hopeful these provide members with an understanding of some of the bigger things happening within the organisation and some of the challenges. MP expects the biggest cost</p>	

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	<p>pressure faced in the organisation, going forward will it be in relation to pay settlements, again for the current financial year. They will be, or are expected to be, agreed from the 30 September 2023. However, much negotiation remains in relation to what they will look like, 4% is factored into our plans. This is the joint highest in the country in terms of our forecasts.</p> <p>MP thinks we will be well placed, to afford whatever those pay awards might look like. Again, MP would flag this is outside of our control in terms of risks and understanding.</p> <p>Beyond that, for the committee, MP would highlight the organisation only has a balanced financial plan for the next two years based on our current levels of forecasts and current levels of resources. This was the same last year and is something we would like to move away from.</p> <p>MP is keen to return to a four-year balance medium term financial plan, unfortunately we are not quite there yet, due to the insufficient clarity in terms of our costs, and we do not have enough clarity in relation to future levels of funding. MP does not want to get to a point where we must make difficult decisions in advance.</p> <p>MP confirmed it is not difficult to balance the plan, but do not necessarily want to complete the things necessary to balance the plan now, unless we must. For instance, we could pause recruitment, this will balance the plan in a year, but this is not necessarily the wanted outcome, nor the outcome we are working towards. MP confirmed it does not balance at this point, and this big risk is reflected in the risk registers. And is reflected in the level of that risk being currently managed/ tolerated.</p> <p>No questions were presented by members.</p> <p>SG, by way of observation does confirm this is extremely useful to receive, as MP indicated it helps build context, and colour in some of the background.</p> <p>SG noted the overall underspend and out turn position, in respect to the in-year position, and notes MP's comments regarding beyond the two-year on the medium-term financial plan. On this SG asked MP what the horizon scanning looks like, by way of when we can expect to crystallise some of this and secure a firmer basis.</p>	

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	<p>MP, we would expect to be in a better position come the end of this calendar year and would be hopeful to have an indication of what next year's settlement will look like, and we are also moving into the next comprehensive spending review period as well. This type of information will hopefully start to inform some of what our future funding levels look like.</p> <p>We will also be in a better position to understand what pay inflation looks like for the current year, and what inflation looks like overall as we move forward. There is a lot of talk of reaching a more reasonable level by the end of this calendar year, and some suggestion it might even turn negative as we go through 2024. All of these will help us build our picture.</p> <p>As mentioned earlier we do have some ongoing discussions with the Home Office, in relation to the overall level of funding, the case has been submitted, to at least maintain if not increase the resources, and we are very keen that the government update and reflect their current funding formula and the mechanisms for allocating resources to organisations and policing in general. Because we do not believe it fully reflects the needs of this organisation.</p> <p>All of these are on our horizon, in terms of addressing some of the risks.</p> <p>SG, it is good to hear you are across the things that may well arise in the future. As always, superbly done, thank you.</p> <p>No questions or comments were raised by members.</p>	
14.	<p>OPCC Risk Register and Appendix – MP:</p> <p>This is the OPCC risk register, it is brought here every six months, each risk previously listed has been updated, as needed, and any new risks materialised in the last six months have been added.</p> <p>The document includes the risk in relation to finance and this has been updated, accordingly.</p> <p>It also reflects the organisational governance; some previous challenges have been highlighted here in terms of organisational governance gaps. These have been discussed in the Chief Officer team as an area we were concerned around, and we have been able to reflect further on that.</p>	

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	<p>We have worked through the rest of the risks that the organisation of the OPCC has. We have divided one of the risks, in terms of working with partners, and added a new risk in terms of the Sexual Assault Referral Centre (SARC), in relation to an emerging risk in that area.</p> <p>We have clearly increased the risk in relation to the commissioning of services, to reflect the challenging internal audit report from earlier in the meeting. This will be worked through and addressed to bring that level of risk back to target and an acceptable level.</p> <p>The details are attached in terms of appendices and MP is hopeful this provides members with sufficient information for an overview of direction.</p> <p>No questions or comments were presented by members.</p> <p>SG, thanked MP, it is always good to see these, clearly lots of the issues we have discussed in the meeting are flowing through into the into the risk Register, which is well noted.</p>	

Date of Next Meeting: Thursday 29 June 2023, 10:00

Venue: Cleveland Police Headquarters, Hemlington and MS Teams