



**JOINT AUDIT COMMITTEE (JAC)
Public Minutes**

Notes of the meeting held on 26th March 2026 at 09:30

Attendees:

Sue Davis	Chair
Faye Lloyd	Committee Member
Paul Donnelly	Committee Member
Jon Darling	Committee Member
Rachel Barber	Committee Member
Jane Heppel	Chief Finance Officer - PCC
Lynn Joyce	Head of Internal Audit - PCC
Jonathan Jardine	Chief Executive - PCC
Jennifer Mattinson	Temporary Deputy Chief Constable - WMP
Peter Gillett	Director of Commercial Services – WMP
Melissa Horton	Senior Assurance and Risk Manager – WMP
Fiona Fletcher	HMICFRS Liaison Officer - WMP
Alix Garfath-Cox	Head of Financial Accounting and Tax - WMP
Jack Hadley	Superintendent - WMP
Helen Davis	Assistant Director IT&D - WMP
Fiona Pook	Temporary Head of Corporate Development
Zoe Thomas	Grant Thornton
Laurelin Griffiths	Grant Thornton

Plus, one notetaker and one webcaster

	Item 1 - Apologies Apologies were noted for Davinder Jagpal.
	Item 2 – Declarations of Interest There were no declarations of interest raised.
	Item 3 – Minutes from Previous Meeting The minutes of the previous meeting held on 11 th December 2025 were agreed as an accurate record of proceedings.
	Item 4 – Matters Arising (Not on Agenda) There are no matters arising.

Item 5 – HMICFRS Update

Presented by Fiona Pook

- HMICFRS recommendations continue to be managed through the force governance processes.
- WMP continue to prepare for the PEEL inspection.
- WMP are expecting a report from HMICFRS at the end of March for the inspection they are undertaking on Safety Advisory Groups.
- Sue Davis noted that it would be helpful for the members to have a session to walk through what a PEEL inspection involves.

Action: Fiona Fletcher to arrange session for JAC members on PEEL process.

- Regarding the 50 outstanding actions, Rachel Barber asked for a gauge on the Force's readiness, and how many of these actions are causing concern.

Fiona Pook explained that there are several meetings where the actions are reviewed and updates are provided. Any concerns are flagged with the DCC. WMP are confident that progress is being made. Focus is being given to those impacted by PEEL.

The DCC clarified that these are not all PEEL recommendations, many are national thematic inspections. Recommendations can only be signed off by HMICFRS during the inspection, even if WMP is satisfied they are complete.

Item 6 – Internal Audit Activity Update Report

Presented by Lynn Joyce

- Seven audits were completed; one received a minimal assurance opinion, four are in draft, one of which has now been finalised.
- Recommendations remain in a good position. A slight spike is expected in the next report due to year-end milestones for many of the recommendations.
- The team continue to report into the Force Executive Team (FET) on outstanding recommendations and into various governance boards.
- Performance of the audit team is largely on track across all KPIs, with the post-audit questionnaire slightly below target.
- Some late changes to the audit plan have been made which have been included for information in the report.
- Three reports were issued with a minimal or limited assurance: two of which were deferred from the last meeting.

Central Ticket Office (Minimal Opinion)

- The Central Ticket Office (CTO) review focused on the arrangements for the process of notices of intended prosecution (NIP). The review considered governance, performance monitoring arrangements, record keeping and compliance with legal duty.
- The CTO has undergone significant changes that resulted in a significant uplift in the team, largely driven by commitments under the Vision Zero strategy. Governance was not robust and decisions around recruitment took a long time. This resulted in resourcing issues, backlogs and ticket cancellations.
- Towards the end of the audit, the recruitment process had begun, and a series of recommendations had been suggested.
- Future organisational learning has been identified around what project support is given to teams to overcome resourcing and IT issues when significant decisions are made by the Force.

- Sue Davis noted that, regarding significant policy changes, it is important to ensure that actions are in place to meet the Commissioner's priorities. Sue Davis asked Jonathan Jardine whether the Commissioner and his team had been sighted on the issues that have been described?

Jonathan Jardine confirmed that a section in the Police and Crime Plan related to road safety, and that there was an expectation for increased enforcement from the start. A joint working agreement between the seven local authorities was established for average speed enforcement with mechanisms in place to understand the extent to which they are being dealt with. Operation Snap is an example of this.

Jane Heppel added that two further officers are being recruited into the CTO to deal with the resourcing issues arising from Operation Snap.

- Sue Davis noted how well promoted Operation Snap has been.
- Faye Lloyd asked what assurance could be given that these actions will be dealt with by 31st July, and are there any updated metrics?

Superintendent Hadley was pleased to confirm that progress has been made, and all actions are expected to be near completion by the deadline. There are resourcing challenges, but both the CTO and the Camera Enforcement Unit (CEU) expect to be fully staffed by the end of the summer. Performance monitoring for individual staff has been introduced, and performance indicators have been revised, with 8 key performance indicators. There has been a slight decrease in penalty numbers since December because of the national Pay-Dex issue with average speed cameras, but this should be fixed by the end of the month. Metrics have been changed to ensure the team can prioritise new work coming through.

- Jon Darling asked if there is a standard period after which Audit provide a follow-up review? Secondly, how much testing has been undertaken around access and segregation of duties?

Lynn Joyce advised that system access testing didn't find any instances of a segregation breach. There were no reviews of system access prior to the audit, which was a recommendation.

Superintendent Hadley confirmed that the system access has been reviewed to ensure access was only provided as necessary. Also, there were sufficient audit trails in place with all staff having the same level of training and with safeguards in place to ensure things are working as they should.

Lynn Joyce explained that induction training was extensive within the CTO. Regarding timing for follow up, recommendations are due to be implemented at the end of July, and the routine follow-up will seek an assessment of evidence.

- Sue Davis asked whether there has been reflection of what needs to change for the future within WMP for project planning?

The Deputy Chief Constable advised that there was a missed opportunity to dock into the Change Board governance processes. When we're trying to make changes to improve operational outcomes, we need to ensure it's docked into the change programme ensure all the enabling functions are supporting the change and helping to identify pressure points.

Insurance and Civil Litigations

- The issues identified in the insurance audit, including civil litigation claims, largely relate to wider governance arrangements.
- The Insurance Team falls within the Finance department and Civil Litigation falls under the Deputy Chief Constable. There were no formal governance arrangements in place to bring the two together, so a lot of the findings relate to strengthening and formalising the governance regime and encouraging greater collaboration.

Peter Gillet advised that he has set up a new Claims and Reserves governance board to address the recommendations. There are now 11 key performance indicators that are scrutinised, with KPIs across each function to ensure 100% compliance. The Board has hit 100% compliance over a lot of areas in recent months.

- Rachel Barber identified trends across the two audits discussed so far regarding vacancy rates, weaker governance and project management. How are the Force grasping effectiveness in these areas, and how will they apply insights given by internal audit across the organisation?

Peter Gillett advised that vacancy issues in specialist areas won't go away. WMP's People Strategy is being progressed to identify hard-to-reach teams and consider different ways to recruit people.

Information Governance

- Two key findings were identified relating to outdated policies, with gaps in policy framework, and recording keeping relating to data incidents.
- Recommendations have been followed up, and those relating to policy updates have a revised deadline of end of March.

Helen Davis explained that there are 18 policies, none of which are sufficient. A full re-write is underway, with advice sought from other force's and the ICO. There has been a change in structure, with new managers recruited with various specialisms. A strategy has been drafted and is currently going through peer-review, it is expected to be with the Force Executive team within 4-6 weeks. WMP is working toward the 91 points that the ICO recommend for how an information management function should work across policing. The ICO have been invited to visit to give a view on WMP's progression and will then report those findings in August, which will provide further learning.

- Faye Lloyd asked if this audit was a surprise to the Force and the OPCC?

Peter Gillet advised that the Force was aware of the lack of skills of previous staff in some leadership roles. The audit was not a surprise, but it has helped put a spotlight on this area.

- Faye Lloyd asked how policy frameworks are managed across both institutions? Is there a framework that advises when an update is due?

The Deputy Chief Constable confirmed the existence of a framework which reports monthly to several governance boards at different levels, including the Risk and Learning Board which the DCC Chairs. The DCC offered to provide an overview of outdated policies if helpful.

- Faye Lloyd asked how effective are these policies in doing what they need to do?

Helen Davis confirmed that the policy process does work and that the records management policies are the outliers. Governance in place today around policy reviews is more robust than it has been historically, and the Force is now dealing with a legacy issue.

- Jon Darling asked about how the action dates were set as so many are now overdue.?

Helen Davis explained that there is a willingness and keenness to get issues resolved, but it's better to get things done correctly and take a little more time. The new functions and increased accountability have ensured a plan for the totality of the information management review, which goes beyond just the points raised in the audit.

- Jon Darling offered a learning point that action dates should be achievable.

Item 7 – Internal audit strategy, charter and annual plan 2026/27

Presented by Lynn Joyce

Internal Audit Strategy:

- The strategy has not changed and still reflects what was approved by the Committee in March 2025.
- Good progress has been made against each of the objectives, but there is further work to do, particularly around stakeholder engagement and developing team training plans.
- Jon Darling asked about the resilience of the internal audit team if the Head of Audit were to be absent?

Lynn Joyce confirmed that resilience is being built and one of the audit portfolio leads has done some acting up into the Head role in previous years, so is familiar with processes.

- Paul Donnelly asked to what extent is the current resourcing model sufficient, and what have been some of the key trade-offs within the strategy?

Lynn Joyce acknowledged that as a public sector organisation, the OPCC is limited in resources. There is little flexibility in budget and what we do have goes towards staffing. There is a co-sourced arrangement in place if needed. In terms of trade-offs, we would like to do more engagement, but that compromises the amount of audit we can do. We don't have a lot of spare resource to do the added value aspects.

Internal Audit Charter

- No changes have been made since the last review. A complete refresh was conducted last year so little work is needed.

Internal Audit Strategy Plan

- A series of activities was undertaken across both organisations, including review of risk registers and consultation with all senior managers. We came up with a proposed list which we worked through with the Deputy Chief Constable to produce the plan presented.
- Jon Darling asked whether Lynn was happy that all areas of interest have been audited and she hasn't been directed away from things she wanted to include.

Lynn Joyce confirmed that FET was consulted about the risks within their portfolio areas to determine areas of concern. There are a number of FET members new in post who haven't been through this exercise before, and the risk were worked through at meetings to reach the proposed plan. There was no direction forced by senior management.

The Deputy Chief Constable explained that due to a relatively new FET and the journey to come out of HMICFRS Engage status, the focus has been on continuous improvement. The audit plan is focussed on areas where there is really challenging work where we feel there may be issues and time is best spent focussing on these.

- Jon Darling asked how the right level of coverage on cyber and IT is ensured in the audit plan?

Lynn Joyce explained that IT controls are considered in most audits and there is an IT assurance map which helps track coverage across audit and other assurance providers. This is currently being updated. It is important not to duplicate the work of other assurance, such as the annual IT health check.

Action: Lynn Joyce to share IT assurance map and IT audits from recent years.

- Faye Lloyd asked about the balance between assurance and contingency work, noting that there does not seem to be an increase in contingency work since last year.

Lynn Joyce confirmed that time allocated to contingency is limited in the plan. Ideally, contingency would be increased to be able to respond to ad-hoc requests, whereas currently if a request is received, something else must drop, which is why the consultation process is in place. We would like to be more responsive to the risks of the organisation and have set up regular meetings with the Risk team to start to understand emerging risks and become more embedded in the risk process and understand where we can provide assurance.

Jane Heppel advised that the plan is targeted to use the hours of the in-house team. If an urgent event arose, the OPCC budget would be the first call to release additional resource.

Item 8 – Accounting policies 2025/26

Presented by Alix Garfath-Cox

- Alix Garfath-Cox noted the move to indexation of property, plant and equipment.
 - CIPFA have proposed in the Code a move to a programme of quinquennial valuation with indexation in intervening years rather than evaluation unless there is an indication of impairment.
 - It is Code compliant to have a full valuation as at 31st of March 2026 and then move into indexation from there.
 - Within the move to indexation, valuers expect that finding an appropriate index will be challenging. The Force will learn from the approach of others and adapt over time.
- Sue Davis noted Alix's caution in finding an index for police stations and headquarters. Sue asked whether Alix knew what other forces are doing?

Alix advised that most forces in the region are adopting a full valuation as of 31st March 2026. The Force plan to reach out to those who do adopt the indexation and learn from their approach.

Item 9 – Treasury management strategy

Presented by Alix Garfath-Cox

- The Force is projected to close borrowing as of 31 March 2026 at £80.3 million, having repaid £2 million worth of borrowing on time this year.

	<ul style="list-style-type: none"> • The next significant repayment is in 2027-28 of £7 million. The average interest being paid is approximately 2.87%, which is very low in the current market. • The average loan length is currently 35 years, with the longest left to run of about 45 years. • The interest payable for 2025-26 is projected to be £2.3 million. • The report highlights success in investments, with the average interest earned on investments being 4.31% in 2025-26 and the total interest projected earning at £8.4 million. • The capital programme in the medium-term financial plan is fully funded by revenue and reserves, so there is no projected increase to the capital financing requirement. • The Force prioritise liquidity and are actively managing the performance of investments. Investment advisors suggested longer term investments, which will be reviewed moving forward. • Over the next 12 months and beyond, the Force will continue to seek to maximise investment returns. <p>- Jon Darling queried Appendix B, Strategy Statement, and asked for clarification on the reduction in total capital programme figures.</p> <p>Jane Heppel advised that the estates strategy had a high peak of activity between 2023-2027, with a concentration of the estates space into a smaller number of buildings. This period shows a return to previous levels, rather than a drop off from current levels. There is not a lack of investment in future years.</p> <p>- Jon Darling asked why option 3 has been chosen for section 6, minimum revenue provision?</p> <p>Jane Heppel provided context around the new code of practice on prudential borrowing and explained that 4% was an average figure for providing when borrowing for long-term investment. Since then, people have looked at the investment they are making and made a judgement for themselves on what the percentage should be. WMP match the length of time the estate will be useful, which is similar to depreciation.</p>
--	--

	<p>Item 10 – External audit plan 2025/26</p> <p><i>Presented by Zoe Thomas and Laurelin Griffiths</i></p> <ul style="list-style-type: none"> • The public sector audit covers both the opinion of the accounts and work around wider value for money arrangements. • Planning and interim work has been completed which has provided a basis for the audit plan. There are significant risks to last year, which are within areas where there could be a material misstatement. • Management override of controls is standard, and work is generally around journals. Valuation of land and buildings is also an area of particular focus. • £7.3 million is used as the materiality. • No significant areas of weakness were identified within money arrangements, meaning that the minimum work required will be completed this year. • On-site work will commence in June, with target completion for end of September. • The fees currently stated are as per those the PSAA has set. <p>- Sue Davis stated that presumably, the backstop and the timing requirements will apply to local government pension schemes as well as their auditors and that it might be useful for some contact at an early stage to ensure that they are not expecting delays.</p> <p>Zoe Thomas does not see this as a risk.</p>
--	--

	<ul style="list-style-type: none"> - Jon Darling asked regarding prior year recommendation number 10, whether there are any reflections about the management's response and whether any further work would be done? <p>Laurelin Griffiths does not anticipate any similar issues arising and acknowledges that this is an unusual circumstance.</p> <ul style="list-style-type: none"> - Sue Davis asked whether there was any pushback to the Home Office? <p>Peter Gillett explained that there were in terms of ensuring that if any future issues of this nature arose, a heads up would be helpful.</p>
	<p>Item 11 - WMP risk management update</p> <p><i>Presented by Melissa Horton</i></p> <ul style="list-style-type: none"> • The organisational risk management function for West Midlands Police was audited by the joint internal auditors and received a substantial assurance rating. This is a significant increase from the limited assurance received previously. • There were two formal recommendations raised from the report, both of which are progressing and are near finalisation. • There were a further 12 observations made; seven are being progressed and the rest have already been completed. • For corporate risks, there is reference to public trust and confidence that is rated high. Most of the mitigation is in relation to Operation Strive. There is work ongoing to consider the development and considerations as to whether that should become more of a strategic risk long term. • In terms of increasing departmental scores, the JLS solicitor attrition and demand has increased from high to critical. The main reason for this increase in score is due to the longevity of this risk. <ul style="list-style-type: none"> - Jon Darling asked if further narrative could be provided around Operation Strive. <p>Fiona Pook explained that the trust and confidence risk is broader than just Operation Strive. There is specific work being done around Op Strive and a survey will be used to inform next steps. There is a risk register as well as delivery plans and work streams. This is expected to move into a strategic risk.</p>
	<p>Item 12 – OPCC Risk Management Progress Update</p> <p><i>Presented by Jane Heppel</i></p> <ul style="list-style-type: none"> • There are two sets of risk; the risks that the senior management team see around the delivery of the Police and Crime Plan, and corporate risks impacting on the OPCC. • The OPCC have increased the number of items reporting as red status for deliverability, following a review by SMT in February 2026. This has increased from 10 to 20. • The OPCC continue to be concerned about bringing offenders to justice and ensuring access to employment following a period in prison. • The Police Reform White Paper is expected to remain red. • There are a few risks around the equal and fair west midlands space and how the OPCC can support the force. Regarding the ongoing IOPC review, this does not stop the OPCC from considering whether there are any governance issues which need to be dealt with. • Many risks from the previous reporting period have improved. Through management action, the OPCC have been able to improve ratings.

	<ul style="list-style-type: none"> • The OPCC recognise that public trust and confidence is diminished following recent public interest in events. - Faye Lloyd noted the importance of seeing the impact of internal audit and engagement in this space. Faye queried the reference to the misuse of AI (Risk 330 and 224) and reference to the Ethics Panel evaluation and whether that will be coming to the Audit Committee. <p>Jonathan Jardine explained that the Chair of the Ethics panel has asked that the panel be consulted and engaged in the planning for the reintroduction of the wider use of AI tools by the Force. There does not appear to be any reason why there couldn't be interaction between Joint Audit Committee and the Ethics Panel.</p> <ul style="list-style-type: none"> - Sue Davis welcomed the opportunity to be aware of who is doing what and whether there is anything that can be contributed. In terms of changes to legislation, Sue queried where the advice into the Home Office is coming from that will address what some of the real dangers could be? <p>Jonathan Jardine explained that many meetings are taking place, but given the significance of some of the proposals, there doesn't feel like there is enough time to properly understand their consequences. Jonathan outlined the potential change to Local Authority boundaries and the impact of this on policing. The most significant development to the wider police reform programme is the centralisation of powers into the hands of the Home Secretary. This is a significant development because the proposed legislation is that policing must comply with the directions from the Home Secretary, which is a fundamental change to the operational independence of policing. The National Policing Priorities framework will enable government to create a national policing performance framework against which all police forces will be measured. This is a mechanism that partially overrides the Police and Crime Plan framework.</p>
	<p>Item 13- JAC TOR and work programme 2026/27</p> <p><i>Presented by Sue Davis</i></p> <ul style="list-style-type: none"> • There are no proposed changes to the TOR.
	<p>AOB</p> <p>Paul Donnelly identified an outstanding action that at the last Joint Audit Committee there was a request to attend the Data Assurance Analytics Board.</p> <ul style="list-style-type: none"> • Action: Peter Gillet to ask Helen Davis to arrange attendance at next meeting.
	<p>Date of the next meeting:</p> <p>Thursday 25th June 2026</p>