



ETAP ANNUAL REPORT 2021/22

Introduction

ETAP has two main roles:

1. We are the Audit Committee for three Staffordshire organisations – the Office of the Police, Fire and Crime Commissioner, the Police Force and the Fire and Rescue Service.
2. We bring independent scrutiny of all three organisations and conduct independent reviews on specific topics.

This report tells you about what we have done in 2021/22 and our plans for the future.

During Covid, we met online using Teams and went back to normal, meeting face to face when restrictions eased. We have reviewed the annual accounts of all three organisations, which we must do by law, and published our reviews of important topics

ETAP Membership and Subgroups

ETAP has 12 independent members who come from a variety of backgrounds. They have the experience to ask challenging questions. All members go through an annual review and can serve up to nine years on the panel.

Our ETAP meetings are open to the public. Two sub-groups move work forward between meetings: a Finance Panel (FP) and an Ethics and Review Panel (ERP).

The FP deal mainly with the statutory requirements of reviewing the accounts. FP get regular reports from the auditors and receive updates and presentations from the relevant managers on finance related topics.

The ERP also support some of the statutory functions and produce short and clear reports on important topics to gather assurance and show openness and transparency. This raises public confidence in the work of the three different organisations.

Both Panels submit written updates on progress to each ETAP Public meeting.

ETAP Meetings

ETAP has held separate public meetings throughout the year for the Police Force and the Fire Service.

Other meetings move our business forward and make sure that ETAP members are well-informed, with regular briefings.

A member of ETAP attends the Police and Crime Panel as an observer and reports back at ETAP meetings.

External Audit

ETAP hold a private meeting with the external auditors at least every 12 months, where the auditor can openly discuss in detail any concerns or issues affecting the organisations. The meetings also discuss any national changes that will impact on the organisations.

Internal Audit

ETAP take part in the planning for the Internal Audit Plan with the internal auditor for all three organisations. ETAP reviews all Internal Audit reports at its public meetings, with any detailed concerns addressed at the Finance Panel.

What did we do to make a difference in 2021/22?

- Overview of Election process for appointment of a new Commissioner,
- Advice on wording of Annual Governance Statement for all three organisations,
- Meeting statutory requirements of the Audit Committee,
- Review of Internal and External Audit plans,
- Review of Head of Internal Audit Opinion,
- Review of all Internal Audit Reports,
- Regular monitoring of the in-year finance/budget reports,
- Publication of Ethic Review Panel reports: -
 - Ethical behaviour and professional standards,
 - A response to the Covid pandemic from each of the three organisations,
 - Review Staffordshire Police Complaints Process,
 - FARS Response to Grenfell 1 Report,

Work in Progress:

- Expenses, Gifts and Hospitality,
- Review of Capital Budget process,
- Review of Police vetting procedure,
- Monitoring progress on implementation of joint new finance system,
- Watching brief on IT strategy for both Fire and Police.

Future Plans

With the recent changes at the top of all three organisations there are plans to change the governance arrangements with the organisations. ETAP plan to review these arrangements in late 2022 or early 2023.

As an Audit Committee, ETAP is required to review the Risk Management arrangements. We plan to do this later in the year.

Training

ETAP members have ongoing training. This year we will focus on ensuring that:

- Members fully understand the role of a scrutiny panel,
- Members are aware of the statutory requirements of an Audit Committee,
- All ETAP members understand how the finances of the three organisations operate.

Robert T Simpson FCMA CGMA
Chair Staffordshire ETAP