

[25 September 2024] Agenda Pack / Audit and Risk Assurance Committee

MEETING
25 September 2024 10:30 BST

PUBLISHED
23 September 2024

Agenda

Location
Hybrid / Teams & Meeting Room G1/G2, British Transport Police
Force Headquarters, 25 Camden Road, London, NW1

Date
25 Sep 2024

Time
10:30 BST

	Item	Owner	Time	Page
1	Apologies	Chair	10:30	-
2	Declarations	All		-
3	Minutes			-
3.1	21 June 2024	Chair		4
3.2	5 July 2024	Chair		16
4	Actions	Chair	10:40	20
4.1	[Background Pack] Action 7/2024 - Op TABLE Report & Update			-
4.2	[Background Pack] Action 11/2024 - Efficiencies Reporting Best Practice			-
5	Joint Risk Management Update Q1 2024/25	Joint Force / Executive	10:50	23
5.1	BTP/A Joint Strategic Risk Register Q1 2024/25	Joint Force / Executive	11:00	26
5.2	Financial Sustainability Strategic Risk Deep Dive	Chief Financial Officer	11:10	38
5.3	Risk Management Strategy Progress Report	Risk Management Lead	11:20	49
6	Chief Financial Officer's Report Q1 2024/25	Chief Financial Officer	11:25	53
7	BTP/A Counter-Fraud Update Q1 2024/25	Risk and Assurance Manager	11:40	63
8	Functional Standards Update	Risk and Assurance Manager	11:50	73
9	Deputy Chief Constable's Report Q1 2024/25	Deputy Chief Constable	11:55	77
10	Assurance Framework	Deputy Chief Constable	12:10	95
11	Internal Audit Progress Report Q1 2024/24	Head of Internal Audit	12:15	106
11.1	[Background Pack] Internal Audit Report - Risk Management			-
11.2	[Background Pack] Internal Audit Report - Travel Expenses Follow-Up			-
11.3	[Background Pack] Internal Audit Report Supplement			-
12	External Audit / Update on the 2023/24 Financial Statements Audit	National Audit Office / KPMG	12:30	119
13	External Audit / 2023/24 Lessons Learned / Verbal Update	Joint Executive / Force / NAO / KPMG	12:40	-

	Item	Owner	Time	Page
14	Workplan	Chief Financial Officer	12:45	129
15	Any Other Business	All		-
16	Meeting Evaluation	All		-

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AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

Reference	Date	Action	Owner	Due Date
2/2024	11 March 2024	Those present discussed the fact the register was a joint document yet, in practice, the majority of the risks were solely owned by the Force. The Deputy Chief Constable felt a debate on future ownership of the register would be helpful, particularly on how to best capture how the Authority was contributing to target scores of each risk. Both Members and the BTPA Executive were supportive of a discussion being convened, both to address the Deputy Chief Constable's points, as well as securing more timely risk reporting during quarterly meeting cycles where the Executive were adequately consulted.	Chief Financial Officer	In Progress <i>September Update</i> / Following the Risk Development Workshop, there was a discussion between the DCC and CEO. There has been an ask for more BTPA input and controls to ensure the risk is truly jointly owned. A GIAA Risk Management audit recommendation is to formalize the process of strategic risk management between BTP/A which should result in better joint working. This is in progress and will ensure better joint working. The action will likely be closed in November.
3/2024	11 March 2024	Members noted that discussion at both the Strategy and Planning Committee and Scottish Railways Policing Committee had posed the question over whether there should be a Sustainability Strategic Risk on the register. Members requested that this question be posed at the forthcoming Full Authority Risk Workshop in May 2024.	Risk and Assurance Manager	Complete BTP have created an organizational risk for sustainability; not thought to be a strategic risk.
7/2024	11 March 2024	A Member requested sight of the PSD Intelligence Report on Expenses and Travel Bookings	Board Secretary	Complete Briefing paper included in September 2024 pack. As seen in the counter-fraud update, work continues to assess and improve the control environment stemming from fraud risk assessment work. However, progress remains slow due to the availability of resources. A future exercise similar to 'Op Table' would provide a useful indication of how well the risk assessment process and new controls are working.

AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

11/2024	21 June 2024	In response to a question regarding the Internal Audit Report / Efficiencies, the GIAA representative agreed to revert outside of the meeting with comparative examples of best practice that the Authority could adopt.	Head of Internal Audit	Complete Paper attached in Internal Audit agenda item.
12/2024	21 June 2024	Members noted that the Public Sector Fraud Authority (PSFA) was due to review BTP/A as part of the PSFAs assurance programme. This called into question the need to conduct a separate Internal Audit on Counter-Fraud, currently planned for Q2 2024/25. Members noted that candidate internal audit topics would be discussed at Force Executive Board and reported to Members for endorsement thereafter.	Head of Internal Audit	Completed Members approved in correspondence on 15 July 2024 the replacement of Counter-Fraud with Asset Management in the GIAA Internal Audit Programme 2024/25.
13/2024	21 June 2024	Members recommend to the Full Authority the inclusion of reference of oversight and scrutiny of Functional Standards with regards BTP/A within the Committee's terms of reference	Board Secretary	Completed Amendment to terms of reference was agreed at Full Authority on 25 June 2024.
14/2024	5 July 2024	Members agreed that, in light of comments made, it would be appropriate to convene, variously, a 23/24 external audit washup meeting with NAO/KPMG, a preliminary meeting with NAO/KPMG for the 24/25 external audit, and a BTPA planning meeting to discuss its approach to external audit	Risk and Assurance Manager	In Progress September Update: Internal debrief has taken place. Debrief with KPMG scheduled for 26 September 2024.
15/2024	5 July 2024	Members noted they would have the opportunity to review the finalised Audit Completion Report and Letter of Representation in correspondence prior to the Annual Report being laid before Parliament.	Risk and Assurance manager	Completed Audit and Risk Assurance Committee reviewed the Audit Completion Report, Letter of Representation and finalised BTPA Annual Report and Accounts in correspondence on 24/25 July and confirmed they remained content with their 5 July 2024 decision to sign-off the BTPA Annual Report and Accounts for signature

AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

				by the Accounting Officer, as per the delegation from Full Authority on 25 June 2024.
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Audit and Risk Assurance Committee Workplan 2024/25

[September 2024]

Potential Items for inclusion on future agendas / Member Engagement opportunities:

1. Force approach to Biometrics¹
2. Force workplan towards digital systems integration²
3. Briefing on Force work to improve its asset registers³
4. Walkthrough of upgraded 4Risk⁴
5. Cascade from operational to strategic risk to support discussion on whether Estates and Sustainability should be considered strategic risks⁵
6. Assessment on whether Health, Safety and Wellbeing should be subject to Strategic Risk Deep Dive during 2024/25⁶

Topical items for inclusion on agendas:

7. Strategic Risk Deep Dives
8. Any HMICFRS Reports

Items added since the last meeting are *in italics* / items removed from the commissioned agenda are ~~struck through~~

September 2024	
Committee Training: Cyber Security	
Standing / Administrative Items	Suggested Items
<ol style="list-style-type: none"> 1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register 7. Risk Management Strategy Progress Report 8. Chief Financial Officer's Report 9. Counter-Fraud Update 10. Deputy Chief Constable's Report 11. Internal Audit Progress Report 	<ol style="list-style-type: none"> 17. <i>Financial Sustainability Risk Deep Dive</i> 18. <i>Functional Standards Update</i>⁷ 19. Assurance Framework⁸ 20. Information and Data Assurance Update (to satisfy Governance Statement) 21. Internal Audit / Half-Year Review 22. Internal Audit Report – Risk Management 23. <i>Internal Audit Report / Travel Expenses Follow-Up</i>

¹ Action 26/2023

² Suggested during discussion of Payroll issues as part of Counter-Fraud Update Q3 at March 2024 meeting

³ Suggested during discussion of fraudulent sale of ~£2,500 IT equipment as part of Counter-Fraud Update Q3 at March 2024 meeting

⁴ Action 1/2024

⁵ Added at June 2024 meeting

⁶ Added at June 2024 meeting

⁷ Added at June 2024 meeting

⁸ Added at June 2024 meeting

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12. External Audit Progress Report	
13. Committee Effectiveness Action Plan	
14. Workplan	
15. Any Other Business	
16. Meeting Evaluation	

November 2024	
Committee Training: Whistleblowing, Counter-Fraud, Bribery and Corruption	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register 7. Risk Management Strategy Progress Report 8. Chief Financial Officer's Report 9. Counter-Fraud Update 10. Deputy Chief Constable's Report 11. Internal Audit Progress Report 12. External Audit Progress Report 13. Committee Effectiveness Action Plan 14. Workplan 15. Any Other Business 16. Meeting Evaluation	17. NPCC Risk Scanning Template Implementation Update ⁹ 18. Progress Report / Force response to Internal Audit Report - Efficiencies ¹⁰ 19. Reserves Policy 20. Annual 2024-25 Committee Effectiveness Review (including terms of reference) 21. Anti-Fraud and Whistleblowing Policies Review 22. Management Assurance Return 2024-25 Process ¹¹ 23. Internal Audit Report – Counter-Fraud Activity 24. Internal Audit Report – Payroll 25. Statutory Appointment of Comptroller and Auditor General as External Auditor 26. Draft External Audit Plan 2024-25

March 2025	
Committee Training: Overview of Accounting Changes / Best Practice	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register 7. Risk Management Strategy Progress Report	17. Going Concern Assessment 2024-25 18. Risk Deep Dive Schedule 2025-26 19. Management Assurance Return 2024-25 20. Functional Standards Review 21. Internal Audit Report – Data: Electronic, Retention, Review and Deletion

⁹ Requested during discussion of Risk Management Update Q3 at March 2024 meeting.

¹⁰ Added at June 2024 meeting

¹¹ At March 2024 meeting, Deputy Chair noted peer Arm's Length Bodies shared Management Assurance Return with independent members where possible.

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8. Chief Financial Officer's Report	22. Internal Audit Report – Cyber Security
9. Counter-Fraud Update	23. Internal Audit Report – Portfolio Controls: Investment and Prioritisation Appraisal
10. Deputy Chief Constable's Report	24. Internal Audit Plan 2025-26
11. Internal Audit Progress Report	25. External Audit Interim Work
12. External Audit Progress Report	26. HMICFRS Inspection Plan 2025-28
13. Committee Effectiveness Action Plan	27. Committee Training Plan 2025-26
14. Workplan 2025/26	
15. Any Other Business	
16. Meeting Evaluation	

June 2025	
Standing / Administrative Items	Suggested Items
<ol style="list-style-type: none"> Apologies Declarations Minutes Actions Joint Risk Management Update Joint Strategic Risk Register Risk Management Strategy Progress Report Chief Financial Officer's Report Counter-Fraud Update Deputy Chief Constable's Report Internal Audit Progress Report External Audit Progress Report Committee Effectiveness Action Plan Workplan Any Other Business Meeting Evaluation 	<ol style="list-style-type: none"> Draft Annual Report and Accounts 2024-25 (including Governance Statement) Annual Code of Governance Refresh & Board Effectiveness Evaluation Annual Committee Effectiveness Review (including terms of reference) Internal Audit Annual Report and Opinion Internal Audit Report – Business Continuity Draft External Audit Completion Report 2024-25

July 2025	
Standing / Administrative Items	Suggested Items
<ol style="list-style-type: none"> Apologies Declarations Any Other Business Meeting Evaluation 	<ol style="list-style-type: none"> Final Annual Report and Accounts 2024-25 Final External Audit Completion Report 2024-25

September 2025	
Standing / Administrative Items	Suggested Items
<ol style="list-style-type: none"> 1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register 7. Risk Management Strategy Progress Report 8. Chief Financial Officer's Report 9. Counter-Fraud Update 10. Deputy Chief Constable's Report 11. Internal Audit Progress Report 12. External Audit Progress Report 13. Committee Effectiveness Action Plan 14. Workplan 15. Any Other Business 16. Meeting Evaluation 	<ol style="list-style-type: none"> 17. Assurance Framework 18. Information and Data Assurance Update (to satisfy Governance Statement) 19. Internal Audit / Half-Year Review

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