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**NORTH YORKSHIRE POLICE AND CRIME COMMISSIONER AND NORTH YORKSHIRE POLICE  
JOINT INDEPENDENT AUDIT COMMITTEE**

Minutes of the meeting held at Police Headquarters, Newby Wiske, Northallerton, DL7 9HA at 1pm on  
Monday 22 September 2014.

**PRESENT:-**

In the Chair: David Portlock (DP).

Members: Howard Cutler (HC) and Steven Hawksworth (SH)

Officers: Chief Constable Dave Jones (DJ); Police and Crime Commissioner Julia Mulligan (JM) from 1.40pm onwards); Commissioner's Chief Executive Officer Joanna Carter (JC); Chief Constable's Chief Finance Officer and Chief Accountant Jane Palmer (JP); Acting Head of Organisation and Development and Head of Risk and Assurance Donald Stone (DS); Commissioner's Chief Finance Officer Michael Porter (MP); Internal Audit Manager Neil Rickwood (NR); External Audit Engagement Lead (Mazars) Cameron Waddell (CW); External Audit Engagement Manager (Mazars) Gareth Roberts (GR).

Minute taker: Senior Support Officer Claire Askew (CA).

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108. **Introductions and Apologies**

The Chair welcomed and introduced Steven Hawksworth, a new member of the Joint Independent Audit Committee (JIAC). Apologies had been received from Katherine Johnson who was on annual leave.

109. **Minutes of the meeting held on 08 August 2014**

These were approved for publication.

110. **Matters Arising**

The following updates were provided:

**Action 2) of the meeting held on 24 March 2014** – meeting between DP, DS and DCC Madgwick to discuss the Public Service Network has been arranged for 14 November 2014.

**Action 1) of the meeting held 23 September 2013** – outcome of the meeting between Gary Macdonald (former PCC Chief Finance Officer and NYP Head of Organisation and Development) and Mike Newbury of the National Audit Office (NAO). Due to the time which has elapsed since this meeting, individuals leaving the organisation and the meeting with NAO being an informal meeting, the outcomes were not recorded. It was agreed that this matter now be closed.

111. **Exclusion of the public and the press**

Following discussion it was agreed that Item 11 on the agenda should be treated as confidential and any confidential information be excluded from the minutes to be made available for public inspection.

The Chairman requested that item 7 on the agenda be brought forward as it would be appropriate to discuss the External Audit Annual Completion Reports prior to other items on the agenda.

112. **External Audit Annual Completion Reports**

At the time of preparing and publication of the reports the external auditors were awaiting receipt of information from the local government pension fund administering authority's auditor (Deloitte LLP). CW reported that this information has since been received and tabled follow up letters which provide assurances and that no adjustments to the statements of account are required. However there is one minor issue which will need to be referred to in the management representation letter.

CW confirmed unqualified audit opinions will be issued and concluded that proper arrangements to secure economy, efficiency and effectiveness in the use of resources are in place.

**RESOLVED:**

**The JIAC note the External Audit Annual Completion Reports.**

113. **Statements of Accounts 2013/14**

Members of the JIAC had previously been provided with a report from JP which indicated the changes to the Accounts between approval of the draft Accounts on 30 June 2014 and the final versions now tabled. The changes are presentational or technical in nature and do not impact on the ultimate charge to Council Tax payers.

DP enquired if any expenditure previously incurred on the project to build a new Northern Base (project cancelled in July 2014) would involve a material write off and how this would be determined? JP confirmed that £620k had been spent on the project prior to it being cancelled. This is not material in the context of the organisation's overall operations but at this time it is not possible to quantify the amount of any write off that will be required.

CW reminded the meeting that the accounts are statutorily required to be published on the Commissioner's and NYP websites by 30 September 2014.

**RESOLVED:**

**a) That the adjustments made to the Statements of Accounts 2013/14 between the draft and final versions be noted and endorsed by JIAC Members;**

**b) That JIAC Members note that the Audit Reports and Opinions are not issued until the Auditors are provided with a set of accounts that have been approved.**

**c) That the Statements of Accounts are published on the Commissioner's and NYP websites by 30 September 2014.**

114. **Annual Governance Statement 2013/14**

DS reported that since the draft version of the Annual Governance Statement (AGS) presented to the JIAC, there have been several minor amendments. CW confirmed that the External Auditors were satisfied with the new format.

DP noted that there was an inconsistency in the figure reported in the AGS for the number of completed internal audit reports. NR to provide definitive figure to DS. MP confirmed that the former

PCC Chief Finance Officer's (CFO) signature should remain against the joint testimony as he was the CFO during this period of governance and during development of the AGS. MP would however be signing the Summary on the final page of the AGS.

**RESOLVED:**

- a) **NR to provide definitive figure for the number of completed internal audit reports to DS in order to update the AGS and ensure it is accurate.**
- b) **That JIAC Members recommend the AGS to the Executive Board.**

115. **Internal Audit Progress Report**

This report sets out the progress made to date in achieving the Internal Audit Plan. DP sought clarification that the Data Recording Standards audit scheduled for mid year will not duplicate the recent inspection by HMIC. NR confirmed that it will not as this audit is to review the action plans prepared following the HMIC inspection and progress made against them.

In regard to the High Tech Crime Unit final report, NR commented that this is a good example of work coming through from the Corporate Risk Group. Whilst the recommendations have been accepted by management, JC requested that a caveat be placed against the timescale for recommendation 11 (location of the HTCUC team) due to the various options currently being explored within the Estates Strategy. JC also requested an overall caveat be noted in relation to the increased number of inspections and resulting recommendations, as these will need to be prioritised.

In regard to the Procurement Compliance final report, JC acknowledged the need for improvements to the process. These improvements must recognise that all stages in procurement had to become more efficient.

**RESOLVED:**

**That JIAC Members note the progress made and the additions to the Audit Plan.**

116. **Progress on Internal Audit Recommendations**

DP noted that within this reporting period none of the recommendations has missed the target completion date. JIAC Members agreed this was a welcome improvement in the position.

**RESOLVED: The update on progress on Internal Audit recommendations be noted.**

117. **Corporate Performance Report**

DP noted the gap between budget and actual staffing levels during August 2014 and asked whether this could have a detrimental impact on operations and governance. DJ responded that there are vacancies but agency staff are used to cover any staffing gaps.

**RESOLVED: The report and current position be noted.**

118. **Strategic Risk Register – Confidential report**

The report of the Joint Corporate Risk Group provided an update on the Strategic Risk Register (SRR). DJ suggested a summary of all risks may be helpful for inclusion within this report, which the JIAC agreed to.

DS informed the JIAC that where "Response Owners" are not defined, this is due to administration work being undertaken to bring the risk register up to date and will be rectified in the immediate future.

**RESOLVED:**

- a) **The report and appendices be noted.**
- b) **That future reports include a summary of all risks.**

119. **Commissioner's Decisions**

DP noted that the Decision Notice confirming Steven Hawksworth's appointment to the JIAC had not been published. DS undertook to check that this had been completed, approved and published. DP also noted that there were some other updates required to the Commissioner's website.

There were no other comments regarding decision notices published on the Commissioner's website.

**RESOLVED:**

- a) **Decision Notice approving the appointment of Steven Hawksworth to the JIAC to be published on the Commissioner's website.**
- b) **Commissioner's website to be updated with JIAC agendas and minutes.**

120. **Commissioner's and Chief Constable's items**

DJ provided the following updates:

**Threat Level Increased** – DJ explained that the Joint Terrorism Analysis Centre raised the UK National Threat Level to SEVERE on 28/08/14; this means they consider an attack is highly likely. The threat level is implemented with immediate effect and reviewed on a daily basis.

**Child Sexual Exploitation** - Child Sexual Exploitation (CSE) is found in all classes, cultures and demographics. DJ explained that the work of the multi agency strategic CSE group, chaired by the Head of Crime is linked to national forums and centres of excellence to share best practice. The new Police and Crime Plan refers to CSE.

**Forthcoming inspections** – DJ highlighted that there are several inspections due in the next few weeks. NYP is preparing for these inspections and the follow up work which will be required.

JM provided the following updates:

**Complaints** – JM provided an update of the current three strands of work being undertaken, which are being reviewed separately but will feed into one overarching report.

- 1) Complaints Process
- 2) Police Discipline
- 3) Police Tribunals

**APCC Summit** – This is the annual conference of Police and Crime Commissioners which will take place in Harrogate in November 2014. JM commented that JIAC Members would be welcome to attend.

121. **Confirmation of date of next meeting**

The next meeting is scheduled for Monday 22 December 2014. However due to the Christmas period it was agreed to reschedule this meeting to the week commencing 15 December 2014. Date to be confirmed.

122. **Future meeting dates**

The following meeting dates were agreed for 2015, all to take place at 1pm in Conference Room One, Police Headquarters:

- Monday 16 March 2015
- Monday 15 June 2015
- Monday 21 September 2015
- Monday 14 December 2015

123. **Any other urgent business**

There being no other business the meeting closed at 14:35.