

**North Yorkshire Police
Record of Meeting**



Meeting: Joint Independent Audit Committee
Time and date: Thursday 26th July 2018, 14:00-16:00
Location: Haigh Meeting Room, Ground Floor, Alverton Court
Chair: Jason Brine

Attendees:

Name	Role
Julia Mulligan	Police and Crime Commissioner
Lisa Winward	Temporary Chief Constable
Pauline Fox (PF)	Member
Heather Cook (HC)	Member
Fraser Sampson (FS)	Interim Chief Executive Officer
Michael Porter (MP)	PCC's Chief Finance Officer
Jane Palmer (JP)	Chief Constable's Chief Finance Officer & Chief Accountant
Amanda Oliver (AO)	Assistant Chief Constable
Donald Stone (DS)	Risk & Assurance Manager
Sarah Perkins (SP)	Risk and Assurance
Dan Harris (DH)	Internal Audit (RSM)
James Collins (JC)	Mazars
Cameron Waddell (CW)	Mazars
Jane Wintermeyer (JW)	Force Solicitor and Head of Legal Services
Julie Shuttleworth(JS)	Insurance and Litigation Manager
Sam Law(SL)	Minutes

Apologies:

Name	Role
Max Thomas (MT)	Member
Helen Fowler	Member
Philip Church (PC)	RSM
Shain Yapp (SY)	Personal Assistant to the Commissioner's Chief Finance Officer (Minute taker)

Items and Decisions:

No.	Discussion	Outcome / Decision
391	<u>Attendance and apologies</u> It was noted a quorum of the Committee was present.	
392	<u>Declaration of Interest</u> There were no declarations of interest.	For information
393	<u>Minutes of previous meeting</u> The minutes were approved for publication.	For information

No.	Discussion	Outcome / Decision
394	<p><u>Matters arising</u> There were no matters arising from the previous meeting that were not included on the agenda for this meeting.</p>	For information
395	<p><u>Annual Report of the JIAC</u> Committee reviewed the previously circulated report, confirmed acceptance of the contents of the report and approved, signed and dated today.</p> <p>The Chair agreed arrangements in place are as required by CIPFA guidance to provide independent assurance on the adequacy of corporate governance, control and risk management arrangements for the PCC and CC. It was noted it was a very positive report and thanks were expressed for the assistance given by the organisation and auditors during the course of the year. JM expressed her thanks on the work of the committee has carried out this year.</p> <p>CW made the board aware new guidance has been issued by CIPFA.</p>	Agreed Annual Report of the JIAC
396	<p><u>Annual Governance Statement</u> Final draft was presented; DS thanked all those involved in producing the Annual Governance Statement. DS advised that the format was credited as user friendly, confirming that no comments from members of the public were received. DS advised that this document ties into the governance objectives and draws together the work determined over last 12 months as well as next year's objective.</p> <p>The content of the Statement was noted and reference was made to its openness and transparency and to the areas for development for 2018/19 which reflected the recommendations set out in the Annual Report of the JIAC.</p> <p>The committee agreed to recommend the draft Annual Governance Statement and confirmed it had no concerns or issues to draw to the attention of the PCC or CC.</p>	Noted No concerns or issues to raise with PCC and CC
397	<p><u>External Audit Completion Report</u> CW presented a brief over view of the audit completion reports in respect of both the PCC and CC for the year ended 31 March 2018 and confirmed no questions or objections had been received from members of the public.</p> <p>The committee noted the assurance given by the auditors in respect of the opinion on Annual Financial Statements, Value for Money conclusion and Whole Government Accounts in particular: -</p> <ul style="list-style-type: none"> • Unqualified opinions • No outstanding significant risks in the audit process • Good quality financial statements, accounting policies and papers • No significant difficulties and full co-operation with management • No significant deficiencies in internal controls • No significant risks apparent in respect of VFM and an unqualified VFM conclusion 	Noted Substantial Assurance

No.	Discussion	Outcome / Decision
	The JIAC congratulated the PCC and CC finance teams on these positive findings.	
398	<p><u>Annual Statement of Accounts</u> JP & MP held meeting with the Auditors prior to today's meeting where minor adjustments were to be made at request of auditors. These were all made or have been reflected in the External Audit Completion reports.</p> <p>MP commented that members of public would perhaps struggle to understand the content of the documents due to format and confirmed this is being looked at nationally.</p> <p>The committee agreed, having regard to the assurances received from the audit process, to recommend the draft Annual Statement of Accounts in respect of the PCC and CC and confirmed it had no concerns or issues to draw to the attention of the PCC or CC.</p>	<p>Noted No concerns or issues to raise with PCC and CC</p>
399	<p><u>Internal Audit Progress Report</u> DH reported nothing of material concern from reports and confirmed the following report conclusions:</p> <ol style="list-style-type: none"> 1. Chief Officers & Independent Custody Visitors Expenses PF enquired about the electronic system for officer's expenses, JP confirmed that the system is almost ready to go and final tests and spot checks are being carried out. JP reported that staff are able to access pay slips from any computer and will be able to do same with expenses. 2. Transparency: Specified Info Order 3. Follow up of Previous Internal Audits HC raised concerns re GDPR and deadline not meeting the GDPR review schedule. 4. Commissioning: NY Justice Service & York Young Offending Team The JIAC considered the programme for the year ahead. 	<p>Noted</p> <p>Reasonable Assurance</p> <p>Reasonable Assurance</p> <p>Good progress</p> <p>Substantial Assurance</p>
400	<p><u>Internal Audit Recommendations Tracker</u> DS thanked Sara Perkins for her work on tracker and advised that majority of the progress updates are now closed reflecting substantial work and commitment in dealing with the historic outstanding actions. HC raised question regarding GDPR and queried position to deal with any breaches. ACC Oliver confirmed that the organisation had made a lot of progress however further work requires to be done to get us completely "fit for purpose".</p> <p>The JIAC reflected that this would be considered further in the 18/19 Internal Audit Programme.</p>	<p>Noted</p>
401	<p><u>HMICRFS Report Overview (finalised in the last quarter)</u> DS reported that HMICRFS are producing a tracker and working with Nexus a snapshot of tool was circulated. Designs going on elsewhere so do not intend to duplicate work being done and wait for HMICRFS document.</p>	<p>Noted</p>

No.	Discussion	Outcome / Decision
	<p>ACC Oliver commented that operationally this tracker will be help to enhance monitoring. Report was noted</p>	
402	<p><u>Risk Management, Strategic Risk Register and Business Continuity Overview</u> DS presented the overview paper to the JIAC. The committee considered the format of the SRR and the Business Continuity Overview plan and acknowledged the progress made in the significant information provided. It was agreed that the SRR would continue to be reviewed going forward.</p>	
403	<p><u>Forward Planner</u> For information. It was agreed that an overview of finance would be added to the JIAC Work Planner for the July Meeting annually – this reflects the Financial Reporting overview obligations in the Terms of Reference of the JIAC.</p>	Action
404	<p><u>Business Updates</u> Transformation 2020 T/CC Winward shared updates on Transform 2020 – Discovery phase completed and PwC won the formal tender. Substantive work started several weeks ago and PwC are currently reporting back. They are working with Heads of Services on key themes across business. This is an NYP led initiative and the timescale is 9-12 months.</p> <p>Chief Constable’s appointment CC Appointment in progress.</p> <p>Fire and rescue collaboration PCC confirmed formal approval from the Home Secretary had now been given and hoped legal work to transfer governance should be complete by November.</p>	
405	<p><u>Civil Claims</u> JS gave a brief overview of the document and explained the types of cases involved including budgets and discussed the format of future reports.</p> <p>It was agreed that the report format holds sufficient information and would be identified as a quarterly agenda item. The Chair requested a comparison report annually which demonstrations the trends of forces of similar size.</p>	Action 17 generated
406	<p><u>Dates of future meetings</u> Tuesday 20th November - AC12 Haigh Meeting Room -14:00 -16:00 19th March 2019 21st May 2019 23rd July 2019</p>	Noted
407	<u>AOB</u>	

No.	Discussion	Outcome / Decision
	<p>The Chair requested a meeting between the external and internal auditor and members of the committee prior to the next full meeting to discuss; Audit issues over the year and how the organisation has responded. Any informal feedback they may have on the performance of the JIAC – based on our JIAC annual report for 17/18</p> <p>AO shared operational updates with the committee.</p>	

Actions Agreed:

No.	Action / Update	Owner	Date Issued	Date Closed
9 a	<u>Internal Audit Recommendations Tracker</u> Additional audits to be added	DS	20.03.18	Closed
10 a	<u>HMICFRS Report Overview</u> A format of tracker to be considered.	DS	20.03.18	Closed
12 a	<u>Draft accounts</u> Members to contact MP/JP via email for any clarity on draft accounts before the publication date.	Members	24.05.18	Closed
b	Meeting time to be facilitated between JP/ MP and the committee members, this to allow a comprehensive discussion around the draft accounts before final publication.	SY	24.05.18	Closed
13	<u>Draft Annual Governance Statement</u> Amendments to be included in the AGS	DS	24.05.18	Closed
14	<u>Internal Audits</u> GDPR to be added to the 2018/19 AGS.	DS	24.05.18	Closed
15	<u>Internal Audit Tracker</u> Exhibits: If the management actions for the Seizure internal audit have not been completed by the next meeting; an appropriate officer to be invited to attend (main meeting) to explain the outstanding actions and what are the business pressures preventing achievement of the agreed action.	DS/KW	24.05.18	Closed
16 a	<u>Risk Register and Business Continuity Overview</u> It was agreed that a 'Risk Matrix' would be advantageous for the members to have sight of; this to enable clarity on the scoring process.	DS	24.05.18	C/FW
b	The Chair also requested that the direction of travel is identified for clarity.			Closed
17	<u>JJAC Planner</u> Requires Claims / Complaints Overview report adding to the agenda each quarter.			Closed
18	<u>Civil Claims</u> Civil claims report to be added to quarterly agenda it A comparison report submitted annually which demonstrates the trends of forces of similar size.	JS/JW	20.07.18	

**The next meeting will take place at Tuesday 20th November - AC12 Haigh Meeting Room -14:00 -16:00
Papers for discussion are to be submitted by close of play one week prior to the meeting date.**