

North Yorkshire Police  
Record of Meeting



**Meeting:** Joint Independent Audit Committee  
**Time and date:** Tuesday 23<sup>rd</sup> September 2020  
**Location:** Teams meeting  
**Chair:** Jason Brine

**Attendees:**

Name	Role
LW	Chief Constable
AA	Member
HC	Member
HF	Member
RW	Managing Director
MP	PFCC's Chief Finance Officer
PC	Deputy Chief Constable
MC	Head of Finance & Section 151 Officer
DS	Risk & Assurance Manager
GB	Mazars
DH	Internal Audit (RSM)
SY	Personal Assistant to the Chief Officer Team

**Apologies:**

Name	Role
MT	Member

**Items and Decisions:**

No.	Discussion	Outcome / Decision
504	<b><u>Attendance, Apologies and Welcome</u></b> Apologies were recorded MT The Chair reported that prior to the meeting the JIAC Members met with RSM for a broad discussion of the issues arising from the regular RSM Sector Updates and for the opportunity to meet in the absence of Executive colleagues.	
505	<b><u>Declaration of Interest</u></b> There were no declarations of interest.	For information
506	<b><u>Minutes of previous meeting</u></b> The minutes were approved for publication.	For information
507	<b><u>Matters arising</u></b> There were no matters arising from the previous meeting that were not included on the agenda for this meeting.	For information

No.	Discussion	Outcome / Decision
508	<p><b><u>Internal Audit Reports and Progress Update</u></b></p> <p>Progress Report</p> <p>DH highlighted that given the contents of the current situation with Covid 19 RSM are very much on plan and are not expecting an issue on opinions.</p> <p>Follow Up Report</p> <p>PC advised that 6 outstanding actions had been fully implemented and following a demand assessment being carried out an adjustment of resource has resulted in the remaining 1 action progressing: additional resource for reducing the FOI and SAR backlog. The ICO has responded favourably in terms of the action the force has taken.</p> <p>Collaborations</p> <p>PC shared the complexities of the collaboration process and assessing the lessons learnt. RW advised that collaboration agreements such as Enable (and hence the audit of them) need to be bespoke: to provide a solid system of work, be open to scrutiny, work with partners and give the best service. The Committee agreed the audit / review of the Enable collaboration should be given close consideration.</p>	<p><b>Noted</b></p> <p><b>Reasonable Progress</b></p> <p><b>Reasonable Assurance</b></p>
509	<p><b><u>External Audit Updates</u></b></p> <p>The Chair thanked Mazars, the Officers and their finance teams for adapting their process in the current climate and for continuing to work and deliver within the statutory timeframes.</p> <p>GB agreed that through difficult circumstances there haven't been any relaxations in the processes by the external auditors or the officers preparing the papers, offering his thanks to MP, MC and SG and their teams for working in challenging circumstances.</p> <p>Audit Completion Report (combined): an overview was provided on the auditors' substantially complete work which provisionally provided:</p> <ul style="list-style-type: none"> <li>- unqualified opinion on the financial statements</li> <li>- 'proper arrangements in place' value for money conclusion</li> <li>- whole government accounts still to be submitted</li> <li>- no questions or objections raised by members of the public on the accounts</li> </ul> <p>no questions were raised.</p>	<p><b>Noted</b></p>
510	<p><b><u>In Year Financial Monitoring and MTFP</u></b></p> <p>MP presented the financial plan, and shared some of the constraints, risk and challenges the organisation are facing due to Covid 19.</p> <p>JB asked if there is any national guidance, MP responded that currently there is no additional funding coming through, both the PFCC and Force are absorbing the impact. Funding remained a substantial risk.</p>	

No.	Discussion	Outcome / Decision
	CC advised that the government have still committed to the 20,000 Police Constable uplift, which may have some effect within the force.	
511	<p><b>Final Accounts</b></p> <p>Draft accounts were shared at the last meeting and final accounts have been circulated prior to the meeting. JB thanked the authors for a more user-friendly format.</p> <p>MP advised there are no areas of concern and was happy to sign off the management representation letter at the end of the process as showing a true and fair view of the financial position of the organisation.</p> <p>No questions were raised, and the committee agreed there was nothing it wished to draw to the attention of the PFCC or the CC.</p>	
512	<p><b>Annual Governance Statement</b></p> <p>DS provided a summary of the Annual Governance Statement. Members had provided comments prior to the meeting and no further questions were raised.</p> <p>Committee Approved the Annual Governance Statement.</p>	<b>Approved</b>
513	<p><b>JIAC Annual Report</b></p> <p>Report was circulated prior to the meeting for comments.</p> <p>JB highlighted that the mention in the report of Mazars unqualified opinion related to last year's report. It was noted for the minutes that this year's opinion would be added on to page 17 when finalised.</p> <p>The amended report to be submitted to the Commissioner and Chief Constable.</p>	<b>Approved as amended</b>
514	<p><b>Audit Recommendations Tracker</b></p> <p>DS provided an update on the tracker, sharing with the committee the changes captured, and the actions that have been closed off.</p> <p>AA asked if specific high-risk actions have been escalated, which DS confirmed they had.</p> <p>MP advised that in relation to the ICT Service Operations (Partial Assurance) March 2020 report this has been sighted by the Executive and the report has been requested to be submitted to the October Executive Board – as a result of the overdue high priority actions.</p> <p>AA questioned the old audits still on the tracker asking if these actions be exalted, DS responded that some actions have a long lead time, hence still showing on the tracker. Further processes are being put in place and are being supported by the Chief Officer Team to deal with principle risks going forward.</p>	<b>Previous Action 27 ICT to present update on progress</b>
515	<p><b>HMICFRS Reports</b></p> <p>DS thanked the team for all their hard work, PC provided an update to the committee on current and future inspections.</p> <p>The committee reflected on the considerable progress made by the DCC and his team over the last few years in responding to the HMICFRS and completing the recommendations / AFIs</p>	

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516	<u>Risk Register and Business Continuity Overview</u> Private discussion	
517	<u>Civil Claims Detailed Analysis Overview</u> For information MP provided an outline of the number of open cases recorded and the identified impact Covid 19 has made to the previous recordings.	Noted
518	<u>Information Assurance Report</u> Data - Performance indicators, PC responded the force are taking a risk-based approach on SARS and ISA, which has been signed off at Gold level.	Noted
519	<u>JIAC Forward Planner</u> Noted	
520	<u>AOB</u> Organisational updates were provided by the Chief Constable and Deputy Chief Constable; <ul style="list-style-type: none"> <li>• enableNY is now in place in its completeness with RW overseeing this and offering stability to the force</li> <li>• LW shared with the committee that staff sickness has been reported at low levels, despite the risk factors, the staff have delivered an outstanding service</li> <li>• Risk and Assurance Board has been set up; PC advised that the force is looking at the value of the additional impute received from the audit inspection work</li> <li>• Following the meeting the JIAC Members were meeting with the Senior Management leads of Enable.</li> </ul> The Chief thanked the committee for their hard work	
521	<u>Date of future meeting</u> 16 <sup>th</sup> March 2021 22 <sup>nd</sup> June 2021 21 <sup>st</sup> September 2021 14 <sup>th</sup> December 2021 15 <sup>th</sup> March 2022	
522	The next meeting of the JIAC will take place on Tuesday 15 December 2020 at 14.00hrs in the Nidd Meeting Room, 2 <sup>nd</sup> Floor Alverton Court.	

**Actions Agreed:**

<b>No.</b>	<b>Action / Update</b>	<b>Owner</b>	<b>Date Issued</b>	<b>Date Closed</b>
<b>24</b>	<b>RSM Sector Update</b> RSM to be invited to attend the next Members pre-meeting in order to consider implementation of actions following sector updates.	DS/AW	28.11.2019 CF/31.03.2020	Closed 23.09.2020
<b>27</b>	Chair requested that ICT Service to be called back by Committee in December for an update on progress, this to be added to the forward planner	DS	31.03.2020 CF/ 23.06.2020	
<b>28</b>	The Chair requested some time to speak with the enableNY SMT to discuss organisational risk, receive an update from ICT on disaster recovery and seek assurance on Health and Wellbeing from Head of HR.  Meeting setup to follow directly after the September JIAC meeting	RW/ ME	23.06.2020	Closed 23.09.2020