



Independent Audit Committee (IAC)

**DRAFT** Summary Minutes

**Meeting:** Independent Audit Committee  
**Date and Time:** Thursday 28<sup>th</sup> November 2024, 10:00 – 12:00hrs  
**Location:** Haigh Conference Room, Alverton Court & Via Microsoft Teams  
**Chair:** Roman Pronyszyn

**Attendees:**

Name	Role
Roman Pronyszyn (RP)	Member & Chair
Heather Cook (HC)	Member
Paul Gibb (PG)	Member (pending vetting)
Peter Topping (PT)	Member (pending vetting)
Matt Walker (MW)	NYFRS - Deputy Chief Fire Officer
Amanda Wilkinson (AW)	NYFRS – Interim Director of Service Design and Delivery
Claire Godfrey (CG)	OPFCC - Head of Finance
Michael Porter (MP)	OPFCC - Assistant Director of Resources (Deputy s73 Officer)
Phil Church (PC)	RSM - Associate Director
James Collins (JC)	Forvis Mazars - Director of Public Services
Ellie Horsely (EH)	Forvis Mazars - Audit Manager
Lee Chapman (LC)	Deputy Director of Support Services and Transformation
Lucy Holliday (LH)	Compliance & Data Protection Officer
Ian McClelland (IM)	Governance Support Officer

**Apologies:**

Name	Role
Dr Stuart Green	Member
Damian Henderson	NYFRS Area Manager – Director of Service Improvement and Assurance
Mark Ayres	OPFCC - Director of Public Confidence
Simon Dennis	OPFCC - Chief Executive Officer/Monitoring Officer
Lisa Stitt	Assistant Chief Officer

**Items and Decisions:**

No.	Discussion	Outcome / Decision
1.	<b>Attendance and Apologies.</b> Apologies noted.	

No.	Discussion	Outcome / Decision
2.	<p><b>Declaration of Interest.</b> There were no declarations of interest.</p>	
3.	<p><b>Minutes and Actions of the Previous Meeting.</b> The Minutes of the meeting held on 15.10.24 were reviewed. There were no comments or amendments and the Minutes were recorded as accurate and were proposed for approval by RP. Approval seconded by HC.</p>	<b>Approved.</b>
4.	<p><b>Matters Arising.</b></p> <p>4.1. <b>Open Action #36 – High Number of RIDDOR Incidents.</b> NYFRS Area manager T Hirst had provided an update to MW and AW. AW confirmed that the number of reported RIDDOR incidents was in fact a mistake, there had only been three for the whole financial year. H&amp;S have no concerns about the thematics and there is nothing of concern.</p> <p>4.2. <b>Open Action #37 - HMICFRS Report.</b> Reported on as Agenda item #8.</p>	<p><b>Action closed.</b></p> <p><b>Action closed.</b></p>
5.	<p><b>Tactical Leadership Team Update Report.</b> Update on two key items provided by MW.</p> <p>5.1. <b>Grenfell Report – Phase 2.</b> Phase 2 of the report has been released which covers the period of time leading up to the fire. The Fire &amp; Rescue Sector has been afforded time to reflect on that report and how the actions will be absorbed. The report concentrates on high-rise buildings of over 18 meters high; this presents minimum risk across North Yorkshire as there are only sixteen such buildings, none of which have the flammable cladding. Should focus be turned to buildings over 11 meters high, this would have an effect on how FRS business is conducted as within North Yorkshire there are hundreds of this size of building (9.5k within London). Phase 2 of the work will see testing of the cladding of all materials on the buildings.</p> <p>5.2. <b>System Failure.</b> Members were informed of an IT system failure for a short period during the week of 18.11.24. The VISION system which tasks engines to mobilise following a 999-call failed. Fall-back business continuity plans were put in place and were successful. New hardware has been sourced.</p>	
6.	<p><b>Local Audit Backlog - Rebuilding Assurance.</b> MP reported on the Accessible Guide distributed by the Financial Reporting Council which assists members of audit committees to understand the potential challenges around remaining FY22/23 audits, potential disclaimers for the FY23/24 accounts and the impact across a number of subsequent years. MP noted that it was a useful document.</p> <p>MP gave assurance that the final FY22/23 audit is almost at the point of signing. Noting that the next scheduled IAC is Mar 25, MP recommended that a meeting to present the outstanding FY23/24 audit opinion to arranged for Feb, prior to the back-stop deadline. JC concurred that a Feb 25 meeting would be worthwhile. RP directed that a single-agenda-item meeting be held on a suitable date in Feb 25 for the specific purpose of presenting the FY23/24 audit opinion.</p>	<b>Action #38</b>

No.	Discussion	Outcome / Decision
7.	<p><b>Internal Audit Tracker.</b>  AW presented an update on the progress and oversight of all 126 actions resulting from the 18 RSM Internal Audits since 2022. Following some difficulties within the audit area, the recent positive steps forward were noted. RP further noted that the overdue items are out with FRS control and was assured that mitigation is in place. PC was content with progress and will be following-up on completion of recommendations prior to the next meeting.</p> <p>Discussions took place on the recommendation to invest in an on-line procurement system. This is an area that will be looked at in the future.</p> <p>MW noting the progress made on all actions now that AW is in role; processes are embedded, the organisation understands the process, there is accountability and ownership.</p>	
8.	<p><b>HMICFRS Report.</b>  MW provided a broad background to the three major inspections that have taken place since 21/22, focusing on the results of the inspections and how the recommendations and <i>Causes for Concern</i> and had been addressed and subsequently removed after a follow-up inspection.</p> <p>The sector-wide 2023 Values &amp; Cultures Review, and separate 2024 Standards of Behaviour Report, were discussed, noting the 100% progress against all recommendations and the framework for change being implemented. Achieving some of the recommendations did require realignment of resources working alongside finance colleagues. It was noted that there were difficulties across the sector in implementing certain recommendations due to Trade Union activity and amendments to Firefighters Terms &amp; Conditions.</p> <p>Following challenge, MW listed a number of practical examples of cultural change that has been affected within the FRS, including the implementation of the Core Code of Ethics, ensuring staff feel safe and have a sense of belonging, embedding a consistent approach to leadership, transparency and having robust expectations of behaviour and misconduct. There remains work to do, but the plans are in place.</p> <p>The next HMICFRS Inspection remains scheduled to commence from 06.01.25. Preparation is well advanced.</p> <p>FRS have been required to complete a two-thousand-word self-assessment for submission to HMICFRS. For Members information, this will be provided at the next meeting.</p>	<p><b>Forward Planner</b></p>
9.	<p><b>Audit Committee Schedule of Work.</b>  All Members were content with the Schedule, there were no further comments.</p>	
10.	<p><b>Internal Audit.</b>  10.1. <b>Progress Paper.</b> Noted as the standard report that is presented at each meeting and provides an update on delivery against the agreed internal audit plan, and also raises any reports that potentially have an impact on the internal audit opinion. All audit work remains on schedule to be delivered by year-end.</p>	

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	<p>10.2. <b>Financial Planning Report.</b> Noted that the purpose of the report is to provide assurance on the planning framework to develop a medium-term financial plan. Despite the financial challenges faced by FRS, a <i>Substantial</i> assurance opinion was provided. Following challenge, it was confirmed that the budgeting process was agile and able to respond to such influences as a Chancellor’s Budget, an interest rate change or pay awards. MP provided assurances that there are good processes and procedures embedded within the financial planning that flexibility can be provided with relative ease. Some investment plans may have to be paused to fund cost increases, but with no reduction to the quality of FRS service.</p> <p>10.3. <b>Payroll – Process and Control Assurance Report.</b> This report reviewed the framework in place to ensure individuals are paid correctly and in a timely manner. The initial review in FY22/23 gave only a <i>partial</i> assurance opinion with several recommendations for improvements. The follow-up audit resulted in a <i>reasonable</i> assurance opinion being awarded.</p> <p>10.4. <b>Misconduct Report.</b> The report reviewed the framework processes to ensure cases of unsatisfactory conduct are managed in a fair, reasonable and consistent manner. A <i>reasonable</i> assurance opinion was awarded. The implementation of a single Sharepoint Site for auditing and monitoring of misconduct cases was noted as a clear improvement to processes. The actions and recommendations provided came with a challenging timeframe for completion, which MW acknowledged was achievable. Despite the potential to allow for a 2-month extension on the actions, the expectation remains for full implementation of the actions and recommendations within the given schedule, with no slippage.</p>	
11.	<p><b>External Audits Progress Report.</b>  JC provided an update which noted that good progress is being made on the Audit Progress Report. An area of focus will be the period 31.03.25 – 06.05.25 which has been titled as the <i>extended trial balance</i> and will focus on estimates and judgements regarding property and pension valuations. There is no indication that there are any issues in these areas, but they will receive scrutiny. The Value for Money review has not identified any additional areas for scrutiny.</p> <p>MP noted and acknowledged the risk highlighted within the audit of the very unusual date of 06.05.25 to end the financial year. It has created challenges and a number of judgement calls and estimates have been required to meet the legislative timeline, particularly as an incorrect deadline date was set by the legislators.</p> <p>The outstanding FY22/23 pension fund audit was further discussed. Better clarity and control will be in place for subsequent pension fund audits now that Forvis Mazars will be conducting those audits.</p>	
12.	<p><b>Health &amp; Safety Report.</b>  The matter was covered in detail at Minute 4.1 above.</p>	

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13.	<b>Performance Indicators.</b> In the absence of DH, this item will be carried forward to the next meeting.	<b>Forward Planner</b>
14.	<b>Any Other Business.</b> 14.1. <b>DPO Update – Closed Item.</b> Since the publication of the agenda, a DPO update had been received which LH provided the background and update on.  14.2. <b>Learn Pro Manager.</b> MW noted that an advert has been published to recruit a Learn Pro Manager to better manage the safety critical training. Utilising the Learn Pro system, on-call Firefighters will be given access to the system in order to complete their training.	
15.	<b>Next Meetings.</b> Noted in Minute 6 that an extra-ordinary meeting will be required to take in Feb 25. The next full meeting is scheduled for Thu 20 <sup>th</sup> Mar 25 at 10:00.	
16.	<b>Dates of Future Meetings.</b> 19 <sup>th</sup> June 2025 at 10:00 18 <sup>th</sup> September 2025 at 10:00 4 <sup>th</sup> December 2025 at 10:00	

**Actions Agreed:**

No.	Action / Update	Owner	Date Issued	Due Date	Date Closed
36	<b>Health &amp; Safety Report.</b> Review high number of RIDDOR incidents.	TH	15.10.24	28.11.24	28.11.24
37.	<b>HMICFRS Report.</b> Progress updates are to be provided on a regular basis regarding the recommendations and areas for improvements noted within the national inspection of handling misconduct.	MW	15.10.24	First update on 28.11.24	28.11.24
38.	<b>Extra-Ordinary Meeting.</b> RP directed that a single-agenda-item meeting be held on a suitable date in Feb 25, prior to the backstop deadline, for the specific purpose of presenting the FY23/24 audit opinion.	MP	28.11.24	Feb 25	