

**North Yorkshire Police
Record of Meeting**



Meeting: Joint Independent Audit Committee
Time and date: Tuesday 19th September 2017, 13:00-15:15
Location: Haigh Meeting Room, 1st Floor, Alverton Court
Chair: Jason Brine

Attendees:

Name	Role
Dave Jones (DJ)	Chief Constable
Fraser Sampson (FS)	Interim Chief Executive Officer
Michael Porter (MP)	PCC's Chief Finance Officer
Donald Stone (DS)	Risk & Assurance Manager
Gareth Roberts (GR)	External Audit Engagement Senior Manager (Mazars)
Angela Ward (AW)	Internal Audit (RSM)
Max Thomas (MT)	Member
Heather Cook (HC)	Member
Shain Yapp (SY)	Personal Assistant to the Commissioner's Chief Finance Officer (Minute taker)

Apologies:

Name	Role
Julia Mulligan (JM)	Police & Crime Commissioner (PCC)
Joanna Carter (JC)	Chief Executive Officer
Jane Palmer (JP)	Chief Constable's Chief Finance Officer & Chief Accountant
Pauline Fox (PF)	Member
Philip Church (PC)	Internal Audit (RSM)
Dan Harris(DH)	Internal Audit (RSM)
Cameron Waddell (CW)	External Audit Engagement Lead and Partner

Items and Decisions:

No.	Discussion	Outcome / Decision
334	<u>Welcome and Introductions</u> I/CEO Fraser Sampson welcomed the newly elected chair Jason Brine and committee member Heather Cook. It was noted a quorum of the Committee was present.	
335	<u>Terms of Reference</u> Terms of Reference were scrutinised, it was agreed that these would be revisited on an annual basis.	Noted Action 1a created
336	<u>Attendance and apologies</u> Noted	For information

No.	Discussion	Outcome / Decision
337	<p><u>Declaration of Interest</u> There were no declarations of interest</p>	For information
338	<p><u>Minutes of previous meeting</u> The minutes were approved for publication. FS would like to record his thanks and those of the JIAC to the outgoing chair David Portlock in recognition of his service in his term as chair.</p>	For information
339	<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
340	<p><u>External Audit Progress Report</u> A brief over view of the audit completion reports in respect of both the PCC and CC for the year ended 31 March 2017 were shared with the committee. The auditor tabled update letters addressed to each of the PCC and CC dated 14 September 2017 updating and concluding on the matters outstanding in the audit completion reports.</p> <p>The committee noted the assurance given by the auditors in respect of the Annual Financial Statements, Value for Money and Whole Government Accounts in particular: -</p> <ul style="list-style-type: none"> • 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 <p>MT congratulated the PCC and CC finance teams on these positive findings.</p>	Noted Substantial Assurance
341	<p><u>Draft Annual Financial Statements</u> MP gave a brief overview of the draft Annual Financial Statements in respect of the PCC and CC; these were first brought to the June meeting, and have now been through the audit process. The final accounts will be signed off by the Chief Constable, Police and Crime Commissioner, and both the Finance Officers.</p> <p>The committee questioned the level of reserves and MP advised that based on current plans the level of reserves are sufficient to fund the known investment plans and operations of the organisation for the next 4 years. The risk associated with the lack of clarity and visibility on what will happen with the revised funding formula however hinders overall financial planning.</p> <p>FS sought assurance that the purpose of the Safety Camera vans are set out for the principle purpose of public safety and not an exercise in increasing revenue. DJ</p>	Noted No concerns or issues to raise with PCC and CC

No.	Discussion	Outcome / Decision
	<p>assured the members that work carried out by Newcastle University evidenced that the Safety Camera vans have saved lives and that continues to be the priority for the CC.</p> <p>The committee agreed, having regard to the assurances received from the audit process, to recommend the draft Annual Financial Statements 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>	
342	<p><u>Draft Annual Governance Statement</u> DS presented the draft joint Internal Governance Statement of the PCC and CC.</p> <p>The content of the Statement was noted and reference was made to its openness and transparency and to the areas for development in 2017/18.</p>	<p>Noted No concerns or issues to raise with PCC and CC Action 2a created</p>
343	<p><u>Internal Audit Progress report</u> AW gave a brief overview of the report assuring the committee that there were no further issues to raise. Areas where audits were completed: -</p> <p>Community Safety Partnership Funding – Reasonable Assurance MT asked if the Partnership projects delivered the desired outcome and were the original objectives met. AW gave assurance that it was. MP advised that following a review of governance arrangements and in response to the agreed management actions the PCC and CC are looking at who needs to sign off the all Agreements (including Partnership projects) to ensure timed responses are met.</p> <p>The committee queried why two assignment reports due for consideration at this meeting were outstanding.</p> <p>The Internal Audit programme for 2017/18 was discussed with particular reference to the revised accounting timetables for 2017/18.</p>	<p>Noted Reasonable Assurance</p> <p>Action 3a created</p> <p>Action 3b created</p> <p>Action 3c created</p>
344	<p><u>Claims Handling Audit report</u> The report was presented by DS. The committee noted the overall exemplary assessment of the claims handling arrangements and the Corrective Action Plan that had been agreed.</p> <p>It was suggested by FS and agreed to thank the legal services team of the report via the North Yorkshire Police ‘Thanks box’.</p>	<p>Noted Substantial Assurance Action 4a created</p> <p>Action 4b created</p>
345	<p><u>Any Other Business</u></p>	
	<p>No AOB raised</p>	

Actions Agreed:

No.	Action / Update	Owner	Date Issued	Date Closed
1.	<u>Annual Cycle of Business</u>			
a	Revised annual cycle of business for next meeting	MP	12.09.17	
2	<u>Annual Governance Statement</u>			
a	Areas for Development to be added to JIAC log of matters outstanding	MP/DS	12.09.17	
3	<u>Internal Audit Progress report</u>			
a	Outstanding management actions to be added to JIAC log of matters outstanding	MP/DS	12.09.17	
b	The Committee noted the delayed response for the two draft reports that were issued on 9th August and they requested feedback from the Management Team as to why that happened.	MP/JP	12.09.17	
c	So the Committee can be assured that the plan will be delivered by end of March and reported to the Audit Committee as already proposed it was requested that progress paper to detail the remaining plan of dates and when the work will be commenced.	AW	12.09.17	
4	<u>Claims Handling Audit report</u>			
a	Corrective Action Plan actions to be added to JIAC log of matters outstanding	MP/DS	12.09.17	
b	FS to arrange to thank the legal services team via the 'Thank you box'	FS	12.09.17	

The next meeting will take place at 15:00 (Members and Auditors) & 16:00 (Members, Auditors and Officers) on Tuesday 12th December 2017 in the Haigh Meeting Room, 1st Floor Alverton Court. Papers for discussion are to be submitted by close of play one week prior to the meeting date.