

**North Yorkshire Police
Record of Meeting**



Meeting: Joint Independent Audit Committee
Time and date: Tuesday 12th December 2017, 13:00-15:15
Location: Haigh Meeting Room, 1st Floor, Alverton Court
Chair: Jason Brine

Attendees:

Name	Role
Jane Palmer (JP)	Chief Constable's Chief Finance Officer & Chief Accountant
Phil Cain (PC)	Assistant Chief Constable
Donald Stone (DS)	Risk & Assurance Manager
Gareth Roberts (GR)	External Audit Engagement Senior Manager (Mazars)
Eddie Ndhlovu	Internal Audit (RSM)
Dan Harris(DH)	Internal Audit (RSM)
Cameron Waddell (CW)	External Audit Engagement Lead and Partner
Richard Jones (RJ)	Chief Digital Information Officer
Max Thomas (MT)	Member
Heather Cook (HC)	Member
Pauline Fox (PF)	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)
Dave Jones (DJ)	Chief Constable
Joanna Carter (JC)	Chief Executive Officer
Fraser Sampson (FS)	Interim Chief Executive Officer
Michael Porter (MP)	PCC's Chief Finance Officer

Items and Decisions:

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

349	<p><u>Matters arising</u></p> <p>There were no matters arising from the previous meeting that were not included on the agenda for this meeting.</p>	For information
350	<p><u>NAO – Cyber Security and Information Risk Guidance</u></p> <p>Richard Jones, NYP’s Chief Digital Information Officer, assured the committee that in the areas of Information Governance and Cyber Security arrangements are entirely fit for purpose.</p> <p>He responded to the issues raised in the National Audit Office’s good practice guide and reported that work was in place to formalise NYP’s Information Security Management System (ISMS) during 2018 and that it may be accredited to ISO27001 if the cost benefit analysis was positive.</p> <p>https://www.nao.org.uk/report/cyber-security-and-information-risk-guidance//</p> <p>Specifically:</p> <ul style="list-style-type: none"> • NYP has implemented a structured approach to cyber security • A risk analysis has been undertaken • NYP are aware of the capability requirements and is in the process of structuring the team • NYP are aware of and intend to comply with the rules and standards. 	Noted Substantial Assurance
351	<p><u>Internal Audit Progress Report</u></p> <p>DH introduced his report and assured the Members that the assurances given in the audit assignments will be included in the annual assurance report. In particular any negative assurance opinions will need to be identified in the annual report and may result in a qualified or negative annual opinion.</p> <p>The committee confirmed is approach to target internal audit resources to areas of high risk and/or of concern which would:</p> <ul style="list-style-type: none"> • Be the most effective and productive use of resources; and • Encourage actions/improvements with greater impact; however, lead to • Identifying areas with a lower level of assurance <p>RSM will have regard to the targeted approach of the internal audit programme and keep both Chief Finance Officers and the JIAC updated on progress towards the year end opinion as and when the remaining audits are undertaken.</p> <p>A workshop enabling the senior leadership team to refresh the approach to strategic risk management was held in September 2017. A pre-workshop survey was issued including four questions which were used to identify key strategic risk themes in advance of the workshop. Identified benefits:</p> <ul style="list-style-type: none"> • Development of a common understanding of the purpose of a strategic risk management framework. • Provided an opportunity for management to assess its own vulnerability and exposure to risk. • Provided an opportunity to refocus the boardroom / management agenda in relation to strategic risks. <p>Further benefit was that the workshop complemented the wider governance work undertaken around implementing an understanding and observance of RACI principles.</p>	Noted

	<p>Reports considered and noted at the meeting:</p> <ol style="list-style-type: none"> 1. Follow up on Previous Internal Audit Recommendations – Visit one 2. Human Resources and Training Assurances were sought that when partial assurances have lengthy completion milestones they are placed on a tracker to ensure they are not overlooked until the completion date. 3. Exhibits: Seizure, storage and disposal Confidential item 4. Code of Practice – Victims of Crime 	<p>Good Progress Partial Assurance</p> <p>Action 5a created</p> <p>Partial Assurance</p> <p>Reasonable Assurance</p>
352	<p><u>External Audit Progress report</u></p> <p>GR advised the committee that following the last meeting, as expected, they:</p> <ul style="list-style-type: none"> • issued unqualified opinions on the financial statements (PCC and CC) • issued unqualified value for money conclusions (PCC and CC) • agreed and issued Annual Audit Letters (PCC and CC) with no matters to report on: <ul style="list-style-type: none"> ○ exercise of statutory reporting powers ○ annual governance statements <p>The first progress report in respect of the 2017/18 audit year was outlined. The Audit Strategy Memorandum will set out their planned work and assessments in more detail and they will present these to the Commissioner and the Chief Constable to the next JIAC meeting.</p>	<p>Noted</p> <p>Substantial Assurance</p>
353	<p><u>Audit Recommendation Tracker</u></p> <p>It was agreed that the Recommendations Tracker is a working document and will evolve to meet the committee’s needs. It was noted that although this document is beneficial for the committee to have an over view of outstanding issues; that consideration be taken when generating additional repetition of information held within the force that may be utilised instead. Information requested included:</p> <ul style="list-style-type: none"> • identification of H M L recommendations • incorporate areas for developments from Annual Governance Statement • incorporate recommendations from other audits/reports e.g. Claims Handling <p>The Chair agreed that additional work was not required if such document could be made available to the Members to provide the appropriate level of assurance.</p>	<p>Action 5a created</p>
354	<p><u>HMIC (Finalised in last Quarter)</u></p> <p>Members requested further consideration be given to allow them to have a comprehensive understanding and overview of the HMIC inspection process, in order to fulfil its obligations under the Terms of Reference. A meeting to be arranged for JIAC to meet with DS before the next committee meeting to discuss HMIC reporting.</p>	<p>Action 6a created</p>
355	<p><u>HMIC (Exception Report)</u></p> <p>Report noted</p>	<p>For information</p>
356	<p><u>Risk Management and Business Continuity Overview</u></p> <p>Members requested an opportunity to allow them to have a comprehensive understanding and overview; as well as to fulfil their roles as outlined in the Terms of Reference. A meeting be arranged for them to meet with DS before the next</p>	<p>Action 7a created</p>

	committee meeting to discuss RISK. Report was noted.	
357	<u>JIAC Forward Planner</u> Noted	For information
358	<u>Dates of future meetings</u> Tuesday 20 th March - AC01 Forge Meeting Room – 14:00 - 16:00 Thursday 24 th May - AC12 Haigh Meeting Room -14:00 -16:00 Thursday 26 th July - AC12 Haigh Meeting Room -14:00 -16:00 Tuesday 20 th November - AC12 Haigh Meeting Room -14:00 -16:00	For information
359	<u>AOB</u> It was agreed that an update on GDPR is to be added to the next agenda as an item for discussion.	Action 7a created

Actions Agreed:

No.	Action / Update	Owner	Date Issued	Date Closed
1. a	<u>Annual Cycle of Business</u> Revised annual cycle of business for next meeting	MP	12.09.17	12.12.2017 Completed
2 a	<u>Annual Governance Statement</u> Areas for Development to be added to JIAC log of matters outstanding	MP/DS	12.09.17	12.12.2017 Completed
3 a	<u>Internal Audit Progress report</u> Outstanding management actions to be added to JIAC log of matters outstanding	MP/DS	12.09.17	12.12.2017 Ongoing
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. <i>Philip Church confirmed the two delayed reports were HR Recruitment and Victims' Code. HR Recruitment has been finalised and circulated to organisation's management team. Victims' Code is with LC and RSM liaising with her to have the report finalised.</i>	MP/JP PC	12.09.17 09.11.17	 12.12.2017
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. <i>Philip Church confirmed work will be delivered by the end of the financial year and our progress report will show the fieldwork delivery date and the proposed date it will be presented to the JIAC.</i>	AW PC	12.09.17 09.11.17	 12.12.2017 Completed
4 a	<u>Claims Handling Audit report</u> Corrective Action Plan actions to be added to JIAC log of matters outstanding	MP/DS	12.09.17	12.12.2017 Ongoing
b	FS to arrange to thank the legal services team via the 'Thank you box'	FS	12.09.17	Closed
5 a	<u>HR Report</u> Assurances were sought that when partial assurances have lengthy completion milestones, they are placed on a tracker to ensure they are not overlooked.	DS	12.12.17	
6 a	<u>HMIC (Finalised in last Quarter)</u> Members requested that an opportunity to allow them to have a comprehensive understanding and overview; as well as to fulfil their roles as outlined in the Terms of Reference a meeting be arranged for them to meet with DS before the next committee meeting to discuss HMIC reports.	SY/DS	12.12.17	

No.	Action / Update	Owner	Date Issued	Date Closed
7 a	<u>Risk Management and Business Continuity Overview</u> Members requested that an opportunity to allow them to have a comprehensive understanding and overview; as well as to fulfil their roles as outlined in the Terms of Reference a meeting be arranged for them to meet with DS before the next committee meeting to discuss RISK	DS/SY	12.12.17	
8 a	<u>AOB</u> GDPR to be added to next agenda as discussion item	DS/SY	12.12.17	

The next meeting will take place at 14:00 – 16:00 on Tuesday 20th March 2018 in the Forge Meeting Room, Ground Floor Alverton Court. Papers for discussion are to be submitted by close of play one week prior to the meeting date.