

**North Yorkshire Police  
Record of Meeting**



**Meeting:** Joint Independent Audit Committee  
**Time and date:** Tuesday 20<sup>th</sup> March 2018, 14:00-16:00  
**Location:** Forge Meeting Room, Ground Floor, Alverton Court  
**Chair:** Jason Brine

**Attendees:**

<b>Name</b>	<b>Role</b>
Heather Cook (HC)	Member
Pauline Fox (PF)	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
Richard Anderson(RA)	Acting Assistant Chief Constable
Donald Stone (DS)	Risk & Assurance Manager
Gareth Roberts (GR)	External Audit Engagement Senior Manager (Mazars)
Dan Harris(DH)	Internal Audit (RSM)
James Collins (JC)	External Audit (Mazars)
Cameron Waddell (CW)	External Audit Engagement Lead and Partner
Ashley Malone (AM)	Police Lawyer - Operational
Shain Yapp (SY)	Personal Assistant to the Commissioner's Chief Finance Officer (Minute taker)

**Apologies:**

<b>Name</b>	<b>Role</b>
Max Thomas (MT)	Member

**Items and Decisions:**

<b>No.</b>	<b>Discussion</b>	<b>Outcome / Decision</b>
<b>360</b>	<b><u>Attendance and apologies</u></b> It was noted a quorum of the Committee was present.	
<b>361</b>	<b><u>Declaration of Interest</u></b> There were no declarations of interest	<b>For information</b>
<b>362</b>	<b><u>Minutes of previous meeting</u></b> The minutes were approved for publication.	<b>For information</b>
<b>363</b>	<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.	<b>For information</b>
<b>364</b>	<b><u>General Data Protection Regulation</u></b> Ashley Malone provided the meeting with key updates since the publication of the GDPR Internal Audit;	<b>Noted</b>

No.	Discussion	Outcome / Decision
	<ul style="list-style-type: none"> <li>• DPO has been appointed for CC and interim for PCC. Legal continue to cover this matter until the DPO is in post. The project has been picked up by Legal because of the structure of NYP and the work of the DPO role falling between the cracks of the CDU and Info Management.</li> <li>• Project manager from Organisation and Development has been assigned to the matter.</li> <li>• 15 Key themes have been identified and subgroups have been tasked with implementing work streams, each work stream has a lead who is tasked with populating an action plan in accordance with the phased action. They will report back to stakeholders in advance of next stakeholders meeting on 26th March. Reminders have been sent out today.</li> <li>• 3 phase plan has been drafted - phase 1 by 25th May - key is policies and procedures, awareness package and risk identification, phase 2 incorporates work to fill gaps i.e. drafting of Information Sharing Agreements and Data Processing Contracts. Yet to be approved by stakeholders but will be presented at the next meeting on Monday.</li> <li>• Resource paper has been submitted to Executive Group for further discussion. This covers the need for resources in the CDU, Information Management and DISG. It has not been approved, however it is understood that this is being picked up by Xanthe Tait director of Evolve for legal services.</li> <li>• Information Asset Owners have been identified and there is a key drive to ensure that IAOs are responsible for the data that is within their control, which includes ensuring appropriate access controls and agreements are in place. They have been trained and are mapping their data flows. The data maps will feed several of the work streams.</li> </ul> <p>All of the actions identified have been picked up by work streams. Privacy notices will be in place by 25th May and AM explained that it was part of the plan for them to be on the website and the data flows would assist with this.</p> <p>The meeting agreed the placement and grading of the DPO was appropriate.</p> <p>FS has asked that it be noted his thanks to Ashley Malone on her work and she then left the meeting.</p>	<p><b>Continuing Assurance</b> <b>- to be tested in</b> <b>2018/19 audit plan</b></p>
365	<p><b><u>Internal Audit Progress Report</u></b> <b>Progress Paper</b></p> <p>Progress papers presented highlighted the delivery of the 2017 / 2018 internal audit plan approved by the Joint Independent Audit Committee (JIAC) on 21 March 2017. The Head of Internal Audit (HoIA) confirmed 80% of the plan had been delivered to date and updated the meeting as follows:</p> <ol style="list-style-type: none"> <li>1. Six reports were to be presented to the meeting.</li> </ol>	

No.	Discussion	Outcome / Decision
	<p>2. Three reports were due to be completed: Restorative Justice and Shift Patterns – Control Room had been issued as draft. Final review, Chief Officers’ Expenses, was scheduled to take place week commencing 19th March.</p> <p>3. The Chief Officers’ Expenses review replaced the previously planned Complaints review which would be deferred to the next audit plan.</p> <p>4. RSM anticipate issuing a positive year end opinion for both the CC and PCC.</p> <p><b>Follow Up Visit 2</b> RSM confirmed this was the 2nd review of the year and was designed to provide JIAC with assurance that closed actions on ARM were supported by appropriate evidence. The review consisted of 10 recommendations across five areas. RSM confirmed of the 10 actions, seven had been fully implemented, one was on-going and two had been superseded demonstrating ‘Good Progress’ in implementing agreed management actions.</p> <p><b>Internal Audit Strategy</b> HoIA presented their strategy for 2018 / 2019 which had been discussed with key stakeholders at the Force and the OPCC. The plan had been developed from the Vision and Strategic Priorities of the organisations to include the needs of material stakeholders. Priorities were established and agreed to meet the established budget and risk profile. The HoIA however there remained flexibility to commission additional work should the need arise. RSM confirmed fees, conformity with internal auditing standards, that there were no conflicts of interest and highlighted the Internal Audit Charter.</p> <p><b>Integrated Offender Management</b> RSM confirmed the review was undertaken by a specialist in this area and included interviews with staff and IOM partners. The review resulted in a partial assurance opinion that the controls in place were adequately designed and were being effectively applied. The opinion was based on one high and two medium management actions.</p> <p><b>ANPR</b> RSM confirmed the review had been undertaken in accordance with the National ANPR Standards for Policing (NASP), the national guidance for ANPR that all forces must comply with. The review resulted in a reasonable assurance opinion that the controls in place were adequately designed and were being effectively applied. The opinion was based on three medium and two low management actions.</p> <p><b>GDPR</b> RSM’s GDPR report was presented. The Force’s Solicitor previously provided a presentation on the area and this covered the recommendations raised by RSM. Members were provided with assurance that a further review of GDPR was scheduled as part of the internal audit strategy for 2018 / 2019.</p>	<p><b>Substantial Assurance</b></p> <p><b>Reasonable Assurance</b></p> <p><b>The internal audit strategy (and charter) was approved</b></p> <p><b>Partial Assurance</b></p> <p><b>Reasonable Assurance</b></p>

No.	Discussion	Outcome / Decision
	<p><b>Key Financial Controls: Fixed Assets</b> RSM presented the report which received a substantial assurance opinion.</p> <p><b>Procurement</b> RSM presented the report which received a substantial assurance opinion.</p> <p><b>Data Quality</b> RSM confirmed the audit considered the role of the Force Crime Registrar and controls in place to ensure crimes were being recorded consistently and accurately in accordance with Home Office Counting Rules (HOCR) and National Crime Recording Standards (NCRS). The review resulted in a partial assurance opinion that the controls in place were adequately designed and were being effectively applied. The opinion was based on one high, three medium and one low management actions.</p>	<p><b>Substantial Assurance</b></p> <p><b>Substantial Assurance</b></p> <p><b>Partial Assurance</b></p>
366	<p><b>External Audit</b> Mazars presented their reports to the meeting:</p> <p><b>Audit Update report:</b> No questions raised.</p> <p><b>Audit Strategy Memorandum Chief Constable:</b> Including audit scope and approach, significant risks, value for money, fees, independence (and potential threats) and materiality. No questions were raised.</p> <p><b>Audit Strategy Memorandum Police and Crime Commissioner:</b> Including audit scope and approach, significant risks, value for money, fees, independence (and potential threats) and materiality. No questions were raised.</p>	<p><b>Noted</b></p> <p><b>Noted</b></p> <p><b>Noted</b> <b>No concerns or issues to raise with PCC or CC</b></p>
367	<p><b>Accounting Policies paper</b> JP and MP gave a brief update on the accounting policies that the PCC and Chief Constable were proposing to adopt for 2017/18. Mazars confirmed they had no issue with the proposed policies, that they were consistent with prior years and no further questions were raised.</p>	<p><b>The Accounting Policies were endorsed as appropriate</b></p>
368	<p><b>Internal Audit Recommendations Tracker</b> The report was considered and noted. It was reported that the Mobile Phone Examination and Community Safety Partnership audits and the Claims Handling actions were still to be added.</p>	<p><b>Noted</b> <b>Action 9a created</b></p>
369	<p><b>HMICFRS Report Overview (finalised in the last quarter)</b> A comprehensive discussion was undertaken between the Members and DS prior to the meeting to allow the Members to have a better understanding of how recommendations are tracked. A format of tracker was to be prepared and considered. Report noted</p>	<p><b>Noted</b> <b>Action 10a created</b></p>

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370	<p><b><u>Risk Register and Business Continuity Overview</u></b></p> <p>Report was noted.</p> <p>It was suggested that possibly the ‘Anonymous Messenger reports system’ have a relaunch; this to remind staff that if they are at any time concerned about colleagues acting fraudulently they have a confidential means of reporting their concerns. Both the PCC and CEO monitor this process for completeness.</p> <p>It has been agreed with DS that a ‘Risk Management’ forward planner will be devised and shared at future meeting.</p>	Noted
371	<p><b><u>JIAC Forward Planner</u></b></p> <p>Report noted</p>	Noted
372	<p><b><u>2016/17 Annual Governance Statement Area for Development Update</u></b></p> <p>It was suggested the Chief Officers outstanding actions and any ‘Long Term’ actions be added to the forward planner.</p>	
373	<p><b><u>Dates of future meetings</u></b></p> <p>Thursday 24<sup>th</sup> May - AC12 Haigh Meeting Room -14:00 -16:00</p> <p>Thursday 26<sup>th</sup> July - AC12 Haigh Meeting Room -14:00 -16:00</p> <p>Tuesday 20<sup>th</sup> November - AC12 Haigh Meeting Room -14:00 -16:00</p>	
374	<p><b><u>AOB</u></b></p> <p>The Members suggested further information outside the formal JIAC meeting would be useful on the following matters:</p> <p>An introduction into the PCC and CC governance statements – review of 16/17 and progress and work going into 17/18 perhaps with an open discussion on how the Corporate Governance arrangements work in practice</p> <p>A discussion around the PEEL report issued recently and its impact.</p> <p>Donald Stone to deliver a brief overview on the AGS item.</p>	<p><b>Action 11a created</b></p> <p><b>Action 11b created</b></p> <p><b>Action 11c created</b></p>

**Actions Agreed:**

<b>No.</b>	<b>Action / Update</b>	<b>Owner</b>	<b>Date Issued</b>	<b>Date Closed</b>
<b>1.</b> <b>a</b>	<b><u>Annual Cycle of Business</u></b> Revised annual cycle of business for next meeting	MP	12.09.17	12.12.17 Completed
<b>2</b> <b>a</b>	<b><u>Annual Governance Statement</u></b> Areas for Development to be added to JIAC log of matters outstanding	MP/DS	12.09.17	12.12.17 Completed
<b>3</b> <b>a</b>	<b><u>Internal Audit Progress report</u></b> Outstanding management actions to be added to JIAC log of matters outstanding	MP/DS	12.09.17	12.12.17 Ongoing
<b>b</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	12.09.17	
<b>c</b>	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	12.09.17	
		PC	09.11.17	12.12.17
		PC	09.11.17	12.12.17
<b>4</b> <b>a</b>	<b><u>Claims Handling Audit report</u></b> Corrective Action Plan actions to be added to JIAC log of matters outstanding	MP/DS	12.09.17	12.12.17 Ongoing  20.03.18 Closed
<b>b</b>	FS to arrange to thank the legal services team via the 'Thank you box'	FS	12.09.17	Closed
<b>5</b> <b>a</b>	<b><u>HR Report</u></b> Assurances were sought that when partial assurances have lengthy completion milestones, they are placed on a tracker to ensure they are not overlooked until nearing the completion date.	DS	12.12.17	20.03.18 Closed

No.	Action / Update	Owner	Date Issued	Date Closed
6 a	<b><u>HMIC (Finalised in last Quarter)</u></b> 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. 20.03.2016: Discussion between the Members and Donald Stone were facilitated before the meeting	SY/DS	12.12.17	20.03.18 Closed
7 a	<b><u>Risk Management and Business Continuity Overview</u></b> 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 20.03.2016: Comprehensive update received from Donald Stone	DS/SY	12.12.17	20.03.18 Closed
8 a	<b><u>AOB</u></b> GDPR to be added to next agenda as discussion item 20.03.2016: Comprehensive update received from Ashley Malone	DS/SY	12.12.17	20.03.18 Closed
9 a	<b><u>Internal Audit Recommendations Tracker</u></b> Additional audits to be added	DS	20.03.18	
10 a	<b><u>HMICFRS Report Overview</u></b> A format of tracker to be considered	DS	20.03.18	
11 a	<b><u>AOB</u></b> FS to deliver to the members an Introduction into the PCC and CC governance statements; review of 16/17 and progress and work going into 17/18. An open discussion on how the Corporate Governance arrangements work in practice.	FS	20.03.18	
b	Discussion around the PEEL report issued recently to take place before the next full meeting with Terry Clee.	TC	20.03.18	
c	Donald Stone to deliver a brief overview on the AGS item (DS to be invited to the pre-meet 15 mins )	DS	20.03.18	

The next meeting will take place at Thursday 24<sup>th</sup> May - 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.