**North Yorkshire Police**

**Record of Meeting**

**Meeting:** Joint Independent Audit Committee

**Time and date:** Tuesday 24th May 2018, 14:00-16:00

**Location:** Haigh Meeting Room, Ground Floor, Alverton Court

**Chair:** Jason Brine

**Attendees:**

|  |  |
| --- | --- |
| **Name** | **Role** |
| Max Thomas (MT) | 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 |
| Amanda Oliver (AO) | Acting Assistant Chief Constable |
| Donald Stone (DS) | Risk & Assurance Manager |
| Dan Harris (DH) | Internal Audit (RSM) |
| Shain Yapp (SY) | Personal Assistant to the Commissioner’s Chief Finance Officer (Minute taker) |

**Apologies:**

| **Name** | **Role** |
| --- | --- |
| Heather Cook (HC) | Member |
| James Collins (JC) | Mazars |
| Cameron Waddell (CW) | Mazars |
| Philip Church (PC ) | RSM |

**Items and Decisions:**

| **No.** | **Discussion** | **Outcome / Decision** |
| --- | --- | --- |
| **375** | **Attendance and apologies**  It was noted a quorum of the Committee was present. |  |
| **376** | **Declaration of Interest**  There were no declarations of interest. | **For information** |
| **378** | **Minutes of previous meeting**  The minutes were approved for publication. | **For information** |
| **379** | **Matters arising**  There were no matters arising from the previous meeting that were not included on the agenda for this meeting. | **For information** |
| **380** | **Draft Accounts**  Draft copies were distributed to the members at the meeting; JP requested that comments be returned to her before the publication of the draft accounts at the end of the week. JP assured the committee that both draft sets of accounts were discussed at the Executive Board earlier in the week and nothing gave cause for concern. MP reiterated that any immediate queries from the members could be answered via email. A face to face meeting for additional clarity could be arranged before the JIAC next meeting.    The Chair agreed time outside of this meeting to allow for a Q &A session would be advantageous before providing advice and recommendations to the PCC and CC on final accounts.  It was noted that the final audited accounts will be published on the 31st July. | **Noted**  **Action 12 a 12 b generated** |
| **382** | **Draft Annual Governance Statement**  Joint Annual Governance Statement circulated at the meeting by DS.  This AGS was produced in consultation with both Statutory officers, however DS advised wider consultations would be sought for completeness before publication; DS requested that members liaise with him directly if they had any queries regarding the contents or accessibility of the document.  The Chair shared that one of items discussed at the pre-meeting was the  continued suitability of a Joint AGS. It was noted that the auditors backed NYP maintaining the Joint AGS as it caused no issues or identified any concerns for them.  The JIAC requested that the following be incorporated into the Joint AGS:   * Greater linking between the 2018/19 areas for development with the body of the AGS * Inclusion of Data Quality and Crime Data Integrity as an area for development as a result of assurance issues raised during the course of the year   DH advised the Committee, that this was one of the best laid out presentation of an Annual Governance Statement that he had come across. The contents were set out in a clear and informative manner allowing the reader to have a good understanding of the document. | **Continued support for a joint AGS**  **Action 13 generated** |
| **383** | **Internal Audit Progress Report**  **Internal Audit Annual Opinion 2017 / 2018**  DH gave a brief overview of the IAP Report   * it reflected the conclusions identified in the Annual Governance Statement; * both the PCC and CC ‘has an adequate and effective framework for risk management, governance and internal control. However further enhancements were recommended * good progress is being made towards implementation of recommended actions * 4 partial assurance opinions were issued but particular attention should be paid to the HR and Data Quality and Exhibits * erformance of RSM was considered   It was suggested that details of the actions taken by the PCC and CC in respect of GRPR be considered as part of the AGS. FS advised that by generating a GDPR action plan that listed preparatory work that had been carried out, recognising resources which had been put in place and in identifying progression NYP had made great progress. The Chair agreed GDPR should be added to the AGS.  DH confirmed the organisational response to the internal audit programme had been excellent and reflected a true willingness to engage. The Chair offered ‘thanks’ on behalf of the members, to the attention given by the Management to the internal audit process and implementation of recommendations.  **Internal Audit Progress Paper 2018 / 2019**  Report was noted  **Shift Patterns - Control Room**  RSM presented the report which received a reasonable assurance opinion | **Substantial assurance**  **Action 14 generated**  **Noted**  **Reasonable assurance** |
| **384** | **External Audit**  Due to Mazar’s diary commitments they were unable to attend the meeting however the Chair reported he had spoken with CW in advance of the meeting .  CW had confirmed there were no issues he wished to be raised beyond the content of Mazar’s previously circulated Audit Progress Report which was then considered by the meeting.  The report concluded on audit progress to date: ‘we have no significant matters arising to report to you and there are no changes to our original assessment of significant risks (opinion and VfM)’. | **Noted** |
| **385** | **Internal Audit Recommendations Tracker**  It was agreed that long standing items on the audit planner will need to be either; closed off, annotated with a justifiable reason for not being signed off or the responsible officer would be tasked to provide an update to the committee in person and give their assurance.  Invite to be extended to KW to attend the July meeting if the exhibits report has not been signed off. | **Noted**  **Action 15 generated** |
| **386** | **HMICFRS Report Overview (finalised in the last quarter)**  A comprehensive discussion was undertaken between the Members and Terri Clee prior to this meeting on PEEL report.  It was agreed that considerations on how the members are given assurance on a regular basis on HMIC reports will continue to be considered.  Report was noted | **Noted** |
| **387** | **Risk Register and Business Continuity Overview**  It was agreed that the ‘Risk Matrix’ would be advantageous for the members to have sight of; this to enable clarity on the scoring process. The Chair also requested that the direction of travel is identified for clarity in the report presented to the meeting.  Report was noted | **Noted**  **Action 16 generated** |
| **388** | **JIAC Forward Planner**  The Chair requested that a claims / complaints overview report be added to the agenda each quarter | **Action 17 generated** |
| **389** | **Business Updates**  **Transformation 2020**  FS shared that the procurement process is on track and the CC is waiting for the anticipated response from interested parties.  **Chief Constable’s appointment**  The recruitment process is in place under the college of policing’s guidance. The PCC has clear ideas of how the recruitment process is going to be shaped and dates have been secured in the diary. The date for the Police and Crime Panel to hold the confirmation is yet to be secured.  **Fire and rescue collaboration**  FS advised that the Police and Crime Commissioner is still waiting for a response from the Home Secretary for the Section 4a order for transferring responsibility of Fire and rescue. |  |
| **390** | **Dates of future meetings**  Thursday 26th July - AC12 Haigh Meeting Room -14:00 -16:00  Tuesday 20th November - AC12 Haigh Meeting Room -14:00 -16:00 | **Noted** |
| **391** | **AOB**  **Committee’s Annual report**  The Chair advised he is working with DS on the committee’s annual report, it was agreed that changing the reporting period would not be beneficial and would remain as currently scheduled. | **Noted** |

**Actions Agreed:**

| **No.** | **Action / Update** | **Owner** | **Date Issued** | **Date Closed** |
| --- | --- | --- | --- | --- |
| **9**  **a** | **Internal Audit Recommendations Tracker**  Additional audits to be added | DS | 20.03.18 | Ongoing |
| **10**  **a** | **HMICFRS Report Overview**  A format of tracker to be considered. | DS | 20.03.18 | Ongoing |
| **11**  **a**  **b** | **AOB**  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.  Discussion around the PEEL report issued recently to take place before the next full meeting with Terry Clee.  Update : meeting held with TC and committee members  Donald Stone to deliver a brief overview on the AGS item (DS to be invited to the pre-meet 15 mins) | FS  TC  DS | 20.03.18  20.03.18  20.03.18 | Closed  Closed  Closed |
| **12**  **a**  **b** | **Draft accounts**  Members to contact MP/JP via email for any clarity on draft accounts before the publication date.  Meeting time to be facilitated between JP/ MP and the committee members, this to allow a comprehensive discussion around the draft accounts before final publication. | Members  SY | 24.05.18  24.05.18 |  |
| **13** | **Draft Annual Governance Statement**  Amendments to be included in the AGS | DS | 24.05.18 |  |
| **14** | **Internal Audits**  GDPR to be added to the 2018/19 AGS. | DS | 24.05.18 |  |
| **15** | **Internal Audit Tracker**  **Exhibits :**  If the management actions for the Seizure internal audit have not been completed by the next meeting; an appropriate officer to be invited to attend (main meeting) to explain the outstanding actions and what are the business pressures preventing achievement of the agreed action. | DS/KW | 24.05.18 |  |
| **16**  **a**  **b** | **Risk Register and Business Continuity Overview**  It was agreed that a ‘Risk Matrix’ would be advantageous for the members to have sight of; this to enable clarity on the scoring process.  The Chair also requested that the direction of travel is identified for clarity. | DS | 24.05.18 |  |
| **17** | **JIAC Planner**  Requires Claims / Complaints Overview report adding to the agenda each quarter. |  |  |  |

**The next meeting will take place at Thursday 26th July - 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.**