

**North Yorkshire Police
Record of Meeting**



Meeting: Joint Independent Audit Committee
Time and date: Tuesday 20 November 2018, 14:00-16:00
Location: Haigh Meeting Room, Ground Floor, Alverton Court
Chair: Jason Brine

Attendees:

Name	Role
Fraser Sampson (FS)	Interim Chief Executive Officer
Phil Cain (PC)	Deputy Chief Constable
Heather Cook (HC)	Member
Helen Fowler	Member
Pauline Fox (PF)	Member
Michael Porter (MP)	PCC's Chief Finance Officer
Jane Palmer (JP)	Chief Constable's Chief Finance Officer & Chief Accountant
Donald Stone (DS)	Risk & Assurance Manager
Gavin Barker (GB)	Mazars
James Collins (JC)	Mazars
Dan Harris (DH)	Internal Audit (RSM)
Shain Yapp (SY)	Personal Assistant to the Commissioner's Chief Finance Officer (Minute taker)

Apologies:

Name	Role
Max Thomas (MT)	Member
Philip Church (PC)	RSM

Items and Decisions:

No.	Discussion	Outcome / Decision
407	<u>Attendance and apologies</u> It was noted a quorum of the Committee was present. The Chair welcomed Gavin Barker from Mazars to the meeting.	
408	<u>Declaration of Interest</u> There were no declarations of interest in the matters to be discussed at the meeting.	For information
409	<u>Minutes of previous meeting</u> The minutes were approved for publication.	For information
410	<u>Matters arising</u> There were no matters arising from the previous meeting that were not included on the agenda for this meeting.	For information
411	<u>Internal Audit Progress Report</u> DH assured the committee that there were no concerns to report at this stage in	

No.	Discussion	Outcome / Decision
	<p>the year and all work was up to date and in accordance with the 2018 / 19 plan. Specifically DH reported nothing of material concern from the Internal Audit reports provided to the meeting and confirmed the report conclusions.</p> <p>The meeting considered the contents of the reports and paid particular attention to those of Limited Assurance. JP and DS provided further comments supporting the agreed action plans and timescales.</p> <ol style="list-style-type: none"> 1. Key Financial Controls 2. Police and Crime Plan 3. Crime Data Integrity Action Plan <ul style="list-style-type: none"> o HMIC: actions placed on a timeline agreed with the force had not been met materially due to the management of the tracking of actions. The force has since implemented RAG rating process to ensure targets/ revised dates are being met in the agreed timeframe. o Training: Crime recording training for staff making crime recording decisions hadn't been addressed at the time of the review. o DCC, PC assured the committee: lessons have been learnt on training requirements; RAG ratings have now been implemented to the recommendations tracker, ensuring that when recommendations were added to the tracker, they were done using a realistic timeframe. The plan had been prepared and drafted around what the Inspectorate had identified. 4. Bail Management Confidential Item This was a Strategic Risk which the previous CC requested be added to the 18/19 audit plan to ensure procedures were being addressed and to ensure the significant controls were in place. 5. Freedom of Information Act Concerns were raised on the implications of breaching GDPR regulations when responding to FOI's and how this risk is mitigated. FS assured the members that processes are being addressed. 6. Resource Management: Overtime 	<p>Noted</p> <p>Reasonable Assurance Reasonable Assurance Partial Assurance</p> <p>Partial Assurance</p> <p>Reasonable Assurance</p> <p>Reasonable Assurance</p>
412	<p>External Audit report</p> <p>GB advised the committee that following the last meeting, as expected in respect of each of the PCC and CC, they:</p> <ul style="list-style-type: none"> • issued unqualified opinions on the financial statements • confirmed the opinions that the other information in the Statement of Accounts was consistent with the audited financial statements • issued unqualified value for money conclusions 	

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	<ul style="list-style-type: none"> • confirmed they had not been required to use their powers under Section 24 of the 2014 Act • agreed and issued Annual Audit Letters with no matters to report on in respect of: <ul style="list-style-type: none"> ○ exercise of statutory reporting powers ○ group audit reporting requirements ○ other published information <p>GB expressed his thanks to the Police finance team: <i>We would like to highlight the good work of the Police finance team in delivering the financial statements to the new 31 May 2018 deadline. We recognise the earlier deadline was a significant challenge for the team. Not only did they deliver good quality financial statements and working papers to the May deadline they also continued the hard work to ensure the audit was delivered to the July deadline. In particular the collaborative approach adopted was important in delivering the audit.</i></p> <p>The chair thanked JP, MP and the Finance teams for their continued work.</p> <p>JC presented the first progress report in respect of the 2018/19 audit year including proposals for 2018/19 and how the Audit Strategy Memorandum will be developed and later presented to the PCC, the CC to the next JIAC meeting.</p> <p>MP updated the committee on the expectation not to overspend budgets - areas such as overtime is being significantly better managed, and the force has taken the decision to 'hold staff' vacancies until the transformation planning work (2020) has been completed.</p> <p>The chair requested that further information relating to the 2020 Transformational Change programme be presented to the JIAC.</p>	<p>Action 19</p>
413	<p><u>Internal Audit Recommendations Tracker</u> DS presented the updated tracker together with the detailed exception reports and reported that four audits had been closed in the period. The meeting considered the detailed GDPR update following the RSM Internal Audit.</p>	<p>Noted</p>
414	<p><u>HMICFRS Reports</u> The chair reiterated his request for a tracker based on the HMICFRS tracking programme / software be produced for the meeting.</p>	<p>Action 20</p>
415	<p><u>Risk Management / Strategic Risk Register / Business Continuity Overview</u> DS gave a general overview to the meeting and responded to their queries. The Chair thanked DS for producing such a comprehensive and informative document which offered assurances on the work being carried out.</p>	<p>Noted</p>
416	<p><u>JIAC Forward Planner</u></p>	<p>Noted</p>

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417	<p><u>Business Updates</u></p> <p>Transformation 2020 – FS gave an update to the committee regarding the Enable programme.</p> <p>North Yorkshire Police appointments – following successful recruitment processes:</p> <ul style="list-style-type: none"> • Lisa Winward had been appointed Chief Constable; • Phil Cain was appointed Deputy Chief Constable; and • A temporary ACC has been seconded from Cleveland Police. <p>Fire and Rescue – The collaboration process is being rolled out.</p>	Noted
418	<p><u>Civil Claims</u></p> <p>MP invited the members if they had any questions, he suggested that if he couldn't answer them immediately, he would either respond outside the meeting or going forward invite the authors of the report to attend the next meeting.</p> <p>Members confirmed that they found this report helpful for quarterly updates and they looked forward to the annual civil claims detailed report.</p>	Noted
419	<p><u>Dates of future meetings</u></p> <p>21st May 2019 23rd July 2019</p>	Noted
420	<p><u>AOB</u></p> <ul style="list-style-type: none"> • The Chair reported that the members of the JIAC met privately, in advance of the meeting, with the External and Internal auditors and there was nothing to bring to the attention of the meeting. • It was requested that, in accordance with the Terms of Reference, in year financial reports / executive overview should be provided at each of the quarterly meetings 	Action 21

Actions Agreed:

No.	Action / Update	Owner	Date Issued	Date Closed
19	<u>Transform 2020</u> Presentation to the JIAC Members in advance of the next meeting	DS/MP/JP	20.11.2018	
20	<u>HMICFRS Reports</u> Requirement for useable tracker / report / management information based on the HMICFRS tracking software	DS	20.11.2018	
21	<u>Financial Reporting</u> In accordance with the Terms of Reference in year financial reports / executive overview should be provided on a quarterly basis for PCC and CC	MP/JP	20.11.2018	

The next meeting will take place at Tuesday 19th March - 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.

A pre-meeting for the members will take place at Tuesday 19th March - Haigh Meeting Room -13:00 -14:00.