



NORTH YORKSHIRE POLICE,
FIRE AND CRIME COMMISSIONER/
NORTH YORKSHIRE FIRE AND RESCUE SERVICE
Independent Audit Committee

Meeting: Joint Independent Audit Committee
Time and date: Tuesday 23rd July 2019, 11:00-13:00
Location: Haigh Meeting Room, Ground Floor, Alverton Court
Chair: Asim Ashraf (AA)

Attendees:

Name	Role
John Foster (JF)	Interim Deputy Chief Fire Officer
Michael Porter (MP)	PFCC's Chief Finance Officer
Ray Ward (RW)	Managing Director
Stephen Fox	Independent Member
Andrew Mchutchon (AM)	Independent Member
Becky Horrocks (BH)	Independent Member
Stuart Cutts (SC)	Veritau
Clare Godfrey (DS)	Head of Finance & Administration
Gavin Barker (GB)	Mazars
Shain Yapp (SY)	Personal Assistant to the Commissioner's Chief Finance Officer (Minute taker)

Apologies:

Name	Role
David O'Brien (DO)	Independent Member

Items and Decisions:

No.	Discussion	Outcome / Decision
1.	<u>Welcome</u>	
2.	<u>Attendance and apologies</u> It was noted a quorum of the Committee was present.	Noted
3.	<u>Declaration of Interest</u> There were no declarations of interest.	For information
4.	<u>Minutes of Previous meeting</u> Agreed	Noted

No.	Discussion	Outcome / Decision
5.	<p><u>Actions of previous meeting</u> Actions reviewed and updated, it was agreed to add a 'Due by Date' to the action log.</p>	<p>Updates 1, 2b, 3, 4, 5, 7, 8</p>
6.	<p><u>Terms of Reference</u> MP circulated the document prior to the meeting for further perusal. AA requested that the meeting between the Internal and External Auditors and Members be added to the Terms of Reference as an annual requirement. This meeting is to be held without the Executives present.</p> <p>Noted</p>	<p>Action2b</p>
7.	<p><u>Code of Corporate Governance</u> Noted</p>	<p>Noted</p>
8.	<p><u>Internal Annual report</u> SC gave Assurance on the Internal Annual report.</p> <p>The Chair queried on how the process of 2018/19 had been compiled. SC advised that the auditors met with CG to have a detailed conversation on what is required for the Authority; also seeking assurances through a number of risk assessment and evaluations at a high level on what areas required to be audited.</p> <p>Noted</p>	<p>Noted</p>
9.	<p><u>External Audit Completion report</u> GB gave a comprehensive overview of the report to the committee providing a synopsis of Mazars completion report. The finding of the NYFR HMIC have not been added to the Value for Money conclusion, as the report will not be ready until December 2019. Mazars are waiting for the pensions Fund Auditors response before the final sign off.</p> <p>GB advised that Mazars haven't received any question or comments from members of the public on the report.</p> <p>Noted</p>	<p>Noted</p>
10.	<p><u>Annual Governance Statement 2018/19</u> MP advised that the draft report; subject to comments from members will be signed off at the Executive Board by the Commissioner, PFCC's CFO and the Chief Fire Officer on the 30th July.</p> <p>Noted</p>	<p>Noted</p>

No.	Discussion	Outcome / Decision
11.	<p><u>Final Accounts</u> A meeting was held between MP and the Members to go through the document for a detailed overview. Michael advised, that Terms of Reference reflect the responsibility of the members on this report.</p> <p>Noted</p>	Noted
12.	<p><u>Risk Management Governance Group updates / Risk Management Quarterly Update</u> This update was deemed as a private item due to the confidential nature of the discussions. It was requested by the members that the details in the ‘Actions’ need to be shown in the report. JF offered to also add the scoring matrix and rationale for clarity. It was agreed that a separate meeting would be advantageous to go through the Risk Register in detail.</p> <p>Noted</p> <p><u>Business Continuity Plan</u> This update was deemed as a private item due to the confidential nature of the discussions.</p> <p>Noted</p>	Action 9a,b
13.	<u>AOB</u>	
14.	<p><u>Dates of future meetings</u> 28th November 2019 17th March 2020 19th May 2020 21st July 2020</p>	

Actions Agreed:

No.	Action / Update	Owner	Date Issued	Due Date	Date Closed
01	<p><u>Audit Committee Terms of Reference, Schedule of Work and Meeting Schedule</u></p> <p>It was agreed that additional items were required to be built into the Term of Reference and some minor adjustments be made. It was requested that the Corporate Risk Register be available on quarterly basis.</p> <p>An oversight of SARs to be added to the agenda each quarter.</p> <p>Maintain an overview of the number and types of complaints.</p> <p>Updates; It was agreed to add the annual meeting between the Internal and External Auditors and Members without the Executives in the Terms of Reference.</p>	<p>MP</p> <p>MP</p>	<p>21.05.2019</p> <p>23.07.2019</p>	<p>28.11.2019</p>	<p>Closed</p>
02a,b,c	<p><u>Code of Corporate Governance</u></p> <p>The Committee were advised that the Fire and Rescue plan is in its final stages of consultation period.</p> <p>It was requested that the hierarchy of Corporate plans be made available to the members.</p> <p>Updates; JF advised that this document is not ready as it is still being developed. AA has requested these to be presented in the November meeting.</p> <p>https://www.northyorksfire.gov.uk/about-us/key-documents/plans_reports</p> <p>It was queried on where and how injuries and accidents were reported, how they were captured and at what level of support was provided to staff?</p> <p>The Chair requested that a list of mechanisms be included in to this document showing how incident are escalated.</p>	<p>JF</p> <p>JF</p> <p>JF</p> <p>JF</p>	<p>21.05.2019</p> <p>21.05.2019</p> <p>23.07.2019</p> <p>21.05.2019</p>	<p>28.11.2019</p>	

No.	Action / Update	Owner	Date Issued	Due Date	Date Closed
	JF advised that this has not yet been completed and will be submitted to the November meeting		23.07.2019		
03	<p><u>Internal Audit Progress Report</u> Internal Audit Plan 2019/20 It was agreed that members will with both the Internal Audit External Auditors without executives present. This will be done on an annual basis and independently of each other.</p> <p>Updates; Auditors to meet with the members before the next meeting, SY to invite Internal and External Auditors to meet with the members to the November pre meet.</p>	SY/AA SY	21.05.2019 23.09.2019	 28.11.2019	
04	<p><u>Internal Audit Progress Report</u> Internal Audit Plan 2019/20 Draft charter to be included in the July meeting for perusal.</p> <p>Updates; Draft charter to be sent to MP and Members prior to the November Meeting</p>	SC SC	21.05.2019 23.07.2019	 September/ October '19	
05	<p><u>Internal Audit Progress report</u> It was agreed the committee should have a clear view of audit actions and progress against them giving assurance that risks identified through Internal Audit are being appropriately managed.</p> <p>Updates; SC agreed to provide an analysis of completed plans every six months.</p>	SC SC	21.05.2019 23.07.2019	 28.11.2019	
06	<p><u>Statement of Accounts</u> MP to meet with the member in the next pre-meet to give a thorough overview of the Statement of Accounts.</p>	MP	21.05.2019		23.07.2019
07	<p><u>Risk Management Governance Group Annual report</u> Members of the committee have requested a copy of the Risk report for perusal.</p> <p>Updates; The Chair clarified that the Committee would like to see evidence of how Risk was shared with Senior Management. JF to share this at the next meeting</p>	JF JF	21.05.2019 23.07.2019	 28.11.2019	

No.	Action / Update	Owner	Date Issued	Due Date	Date Closed
08	<u>HMICFRS inspections</u> AA request a copy of the draft findings and action tracker be shared with the committee when compiled.	JF	23.07.2019		
	Updates; JP suggested that he presents the findings and progress at the November meeting	JF	07.07.2019	28.11.2019	
09a	<u>Risk Management Governance Group updates / Risk Management Quarterly Update</u> It was requested by the members that additional details in the 'Actions' need to be shown in the report; this to enhance their understanding. JF offered to add the scoring matrix and rational for additional clarity.	JF	23.07.2019	28.11.2019	
09b	It was agreed that that a separate meeting would be advantageous to go through the Risk Register in detail. Conditional upon copies of the risk register being shared at least 1 week in advance.	JF	23.07.2019	17.03.2020	

The next meeting of the IAC will take place at 11:00 on 28th November 2019 in the Haigh Meeting Room, 1st Floor Alverton Court