

**North Yorkshire Police  
Record of Meeting**



**Meeting:** Joint Independent Audit Committee  
**Time and date:** Tuesday 31<sup>st</sup> March 2020 10:15 - 10:45  
**Location:** Telephone Conference  
**Chair:** Jason Brine

**Attendees:**

<b>Name</b>	<b>Role</b>
Lisa Winward (LW)	Chief Constable
Asim Ashraf (AA)	Member
Helen Fowler (HF)	Member
Max Thomas (MT)	Member
Michael Porter (MP)	PFCC's Chief Finance Officer
Mike Clements (MC)	Head of Finance & Section 151 Officer
Ray Ward (RW)	Managing Director enableNY
Donald Stone (DS)	Risk & Assurance Manager
Gavin Barker (GB)	Mazars
James Collins (JC)	Mazars
Philip Church (PC)	Internal Audit (RSM)
Shain Yapp	Personal Assistant to the Chief Officer Team

**Apologies:**

<b>Name</b>	<b>Role</b>
Heather Cook	Member

**Items and Decisions:**

<b>No.</b>	<b>Discussion</b>	<b>Outcome / Decision</b>
469	<b>Attendance and apologies</b> Apologies were recorded from Heather Cook. It was noted a quorum of the Committee was present. JB thanked the force for everything they are doing in these unprecedented times and for everyone making the time to attend the meeting.	
470	<b>Declaration of Interest</b> MT tabled his declaration of Interest.	For information
471	<b>Minutes of previous meeting</b> The minutes were approved for publication.	For information
472	<b>Matters arising</b> There were no matters arising from the previous meeting that were not included on the agenda for this meeting. It was agreed outstanding Actions 24,	For information

No.	Discussion	Outcome / Decision
	25 and 26 would remain until meeting constraints were removed. Action 27 was closed.	
473	<p><b><u>Internal Audit reports and Plan Progress updates</u></b></p> <p><u>Progress Paper</u> No comments</p> <p><u>Emergency Services Sector Briefing</u> JB requested actions in the briefing are discussed as part of a Pre-JIAC meeting (when convenient – retain Action 24)</p> <p><u>Integrated Offender Management</u> HF asked if the opinion was the same and reflected historic themes. PC confirmed the same opinion (partial) was provided in 2017 / 2018 and common issues had been identified including integration with partner agencies.</p> <p><u>Service Operations - ICT</u> MP confirmed this audit had been reported to the Executive Board and an update would be provided within 6 months. A further update will be provided to JIAC at the December meeting and attendance of the IT Manager requested.</p> <p><u>Misconduct and Disciplinary Process</u> No questions</p> <p><u>Follow Up: Visit 2</u> The PFCC and CC have demonstrated reasonable progress in implementing management actions. MT asked about the arrangements in place to ensure recommendations will be implemented in the current situation. LW confirmed capacity was available, remote working was being undertaken to allow for actions to be implemented.</p> <p><u>Internal Audit Strategy 2020/21-2022/23</u> The proposed strategy had been discussed with key stakeholders at the Force and the PFCC. The plan had been developed using risk management processes and utilising Strategic Priorities of the organisations to include the needs of material stakeholders. Priorities were established prior to the current pandemic. Comments: are there arrangements to flex the plan / reporting timescales to reflect Covid-19 and approval of this. PC confirmed all amendments would be approved by management and JIAC, this would be completed via email if required. The JIAC approved the Strategy.</p>	<p><b>Noted</b></p> <p><b>Action 24</b></p> <p><b>Partial Assurance</b></p> <p><b>Partial Assurance Action 27b</b></p> <p><b>Reasonable Assurance</b></p> <p><b>Reasonable Progress</b></p> <p><b>Approved</b></p>
474	<p><b><u>External Audit updates</u></b></p> <p><u>Audit Strategy Memorandum</u></p>	<p><b>Noted</b></p>

No.	Discussion	Outcome / Decision
	<p>GB advised the committee that the fees on page 11 of the report, total for 2019/20 shown as £37,595, but should be £36,521.</p> <p>For the record the revised report was sent to the PFCC and CC following the meeting with the correct figures.</p> <p>GB reported the accounts and audit timetable has changed. Accounts now need to be produced by 30 June (rather than 31 May) and the audit completed by 30 September (rather than 31 July).</p> <p>CIPFA has indicated its intention to suspend the CIPFA Accounting Code for 2019/20 and reduce the requirements to be included in the 2019/20 financial statements, but no detail yet. Mazars are liaising and will continue to liaise with officers to ensure that we all understand what is required and when.</p> <p>The JIAC was requested to consider amending the dates of future meetings to accommodate the new reporting timetable.</p> <p><u>Audit Progress Report</u> No questions were raised</p>	<p><b>No concerns or issues to raise with PFCC or CC</b></p> <p><b>Agreed</b></p> <p><b>Noted</b></p>
475	<p><b><u>Previous Annual Governance Statement Area for Development Update</u></b></p> <p>No comments</p>	<p><b>Noted</b></p>
477	<p><b><u>In Year Financial Monitoring and MTFP</u></b></p> <p>No comments</p>	<p><b>Noted</b></p>
478	<p><b><u>Accounting Policies</u></b> The 19/20 accounting policies were considered and no significant amendments were required.</p> <p>Approved</p>	<p><b>The Accounting Policies were endorsed as appropriate</b></p>
479	<p><b><u>Internal Audit Recommendations Tracker</u></b></p> <p>No comments</p>	<p><b>Noted</b></p>
480	<p><b><u>HMIC Reports/ HMIC Recommendation Tracker</u></b></p> <p>No comments</p>	<p><b>Noted</b></p>
481	<p><b><u>Risk Register and Business Continuity Overview</u></b> Levels of assurance were provided by the Chief Constable regarding the Covid 19 pandemic and its impact on business continuity, risk management and operations.</p>	<p><b>Noted</b></p>

No.	Discussion	Outcome / Decision
482	<u>Civil Claims</u>  Noted	Noted
483	<u>Information Requests Assurance Report</u>  Noted	Noted
484	<u>JAC Forward Planner</u> Additional item to be added to the planner	Item 27b
485	<u>AOB</u>  None raised	
486	<u>Date of future meeting</u> 23 <sup>rd</sup> June 2020 22 September 2020 15 December 2020 16 March 2021 The next meeting of the JAC will take place on Tuesday 23 <sup>rd</sup> June at 14.00hrs in the Haigh Meeting Room, 1 <sup>st</sup> Floor Alverton Court.	Noted

**Actions Agreed:**

<b>No.</b>	<b>Action / Update</b>	<b>Owner</b>	<b>Date Issued</b>	<b>Date Closed</b>
<b>24</b>	<b><u>RSM Sector Update</u></b> RSM to be invited to attend the next Members pre-meeting in order to consider implementation of actions following sector updates.	DS/AW	28.11.2019 CF/31.03.2020	
<b>25</b>	<b><u>Enable</u></b> Consideration of the review, audit and measurement of the collaboration arrangements within the governance arrangements for the CC, FRS and PFCC	MP	28.11.2019 CF/31.03.2020	
<b>26</b>	<b><u>Civil Claims</u></b> Members of Legal Services to be invited to attend the next meeting in order to provide context to their report in particular clarity on the “other” category.	DS	28.11.2019 CF/31.03.2020	
<b>27</b>	<b><u>JAC Forward Planner</u></b> Updates to the current planner	DS	28.11.2019	Closed
<b>27b</b>	Chair has requested that ICT Service to be called back by Committee in December for an update on progress, this to be added to the forward planner	DS	31.03.2020	