

North Yorkshire Police
Record of Meeting



Meeting: Joint Independent Audit Committee
Time and date: Tuesday 16th March 2021
Location: Teams meeting
Chair: Jason Brine

Attendees:

Name	Role
LW	Chief Constable
HC	Member
HF	Member
MT	Member
RW	Managing Director
MP	PFCC's Chief Finance Officer
MC	Head of Finance & Section 151 Officer
DS	Risk & Assurance Manager
GB	Mazars
AM	Mazars
PCh	Internal Audit (RSM)
SY	Personal Assistant to the Chief Officer Team

Apologies:

Name	Role
AA	Member
DH	Internal Audit (RSM)

Items and Decisions:

No.	Discussion	Outcome / Decision
538	<u>Attendance, Apologies and Welcome</u> Apologies were recorded DH, AA. It was noted a quorum of the Committee was present.	
539	<u>Declaration of Interest</u> MT tabled his declaration of Interest.	
540	<u>Minutes of previous meeting</u> The minutes were approved for publication.	
541	<u>Matters arising</u> There were no matters arising from the previous meeting that were not included on the agenda for this meeting.	

No.	Discussion	Outcome / Decision
	<p>The Chair reported that the planned meeting for JIAC members with Matt Walker from Professional Standards to discuss Whistle Blowing processes had been postponed to a time in advance of the next scheduled JIAC meeting.</p>	
542	<p><u>Internal Audit Reports and Plan Progress</u></p> <ul style="list-style-type: none"> • Progress Paper PCh provided an update on the progress paper, advising the committee that the 64% of the 2020/21 audit plan was now complete. HF asked if the plan was on schedule, PCh assured the committee that everything was on track and arrangements for delivery were in place notwithstanding revised working practices. <p>Following discussions with the Force changes to the plan were recommended to defer the Victims' Code and Force Management Statements audits. Following discussion this was agreed.</p> <ul style="list-style-type: none"> • Freedom of Information Requests report No questions raised • Follow Up of Previous Internal Audit Management Actions: Visit 2 report PCh confirmed an overall assurance rating of reasonable progress has been given for this review. No questions raised • Complaints report No questions raised • Internal Audit Plan 2021/22 Following discussion and questioning the committee approved the 21/22 Internal Audit Plan. • Sector Briefing DS provided a verbal commentary on how the issues raised in the briefing were being brought to JIAC in accordance with its Terms of Reference. No questions raised. 	<p>Noted</p> <p>Agreed change to 2020/21 Plan</p> <p>Reasonable Assurance</p> <p>Reasonable Progress</p> <p>Reasonable Assurance</p> <p>Approved</p> <p>Noted</p>
543	<p><u>External Audit</u></p> <ul style="list-style-type: none"> • Audit Progress Report GB provided a comprehensive overview of the Progress Report including: 2019/20 completion of the audit 2020/21 the revised audit timetable, issues to be dealt with by auditors in the audit and revised assessment of arrangements to deliver value for money in use of resources. No further comments were raised. 	<p>Noted</p>

No.	Discussion	Outcome / Decision
	<ul style="list-style-type: none"> Annual Audit Letter GB shared highlights of the Annual Audit Letter which concludes the 19/20 Audit process. Audit Strategy Memorandum 20/21 GB discussed the audit strategy, timelines, and the planning for completion of the audit in September 2021, discussing future risk due to pressures of staffing and expectations of external auditors. 	<p>Noted</p> <p>Noted No concerns or issues to raise with PFCC or CC</p>
544	<p><u>Audit Recommendations Tracker</u> DS opened for questions, HF asked if Business Continuity Planning was being revisited due to the current pandemic situation. PCh said it was evident that significant improvements had been made in BCP through the recent live event. LW said she would welcome a further audit if capacity allowed.</p> <p>DS confirmed that efforts would be continued to close the historic outstanding actions.</p>	
545	<p><u>In Year Financial Monitoring and MTFP</u> Paper for information, MP shared key point of the report. Advising the committee of future challenges and risks.</p> <p>JIAC considered how the risks raised were reflected in the Force Risk register and the Annual Governance Statement.</p>	Noted
546	<p><u>Review of Accounting Policies</u> MP advised the committee that there were no significant changes to accounting policies anticipated for the financial year. Any material proposed changes would be submitted to the committee for consideration.</p>	Approved – no significant change
547	<p><u>HMICFRS Reports & Recommendations Tracker</u> Private discussion</p>	
548	<p><u>Risk Register and Business Continuity Overview</u> Private discussion</p>	
549	<p><u>Civil Claims Detailed Analysis Overview</u> The number of claims during the period of July – September were queried and MP reported that there wasn't any one particular reason as he himself had raised this query.</p>	Noted
550	<p><u>Information Assurance Report</u> Private discussion</p>	
551	<p><u>Previous Annual Governance Statement Area for Development Update</u> DS apologised for the late circulation of the papers. No questions were raised</p>	Noted

No.	Discussion	Outcome / Decision
552	JIAC Forward Planner JB suggested that the timings for the next meetings will need to fit in with the draft and final accounts.	Noted
553	AOB <u>None raised</u>	
554	Date of future meeting 21 st September 2021 14 th December 2021 15 th March 2022	
555	The next meeting of the JIAC will take place on Tuesday 22 nd June 2021 at 14.00 hrs in the Haigh Meeting Room, 2 nd Floor Alverton Court.	

Actions Agreed:

No.	Action / Update	Owner	Date Issued	Date Closed
29	Chair and DS to consider method of capturing / recording assurance received by JIAC outside formal meetings	DS	15.12.2020	16.03.2021
30	Chair and DS to consider method of considering RSM and any other briefings to ensure JIAC agenda and business captures the learning.	DS	15.12.2020	16.03.2021
31	June, members only pre meet to include RSM & Mazars 13:30 14:00	SY	16.03.2021	
32	MW to be invited to the JIAC pre meet at the June meeting to obtain further assurance regarding Whistleblowing	SY	16.03.2021	