

## North Yorkshire Police

### DRAFT Record of Meeting



**Meeting:** Joint Independent Audit Committee  
**Time and Date:** 15:00 – 17:00hrs, Thursday 19<sup>th</sup> September 2024  
**Location:** Haigh Conference Room, North Yorkshire Police Headquarters and via Teams  
**Chair:** Dr Stuart Green

#### Attendees:

Name	Role
Dr Stuart Green	Member & Chair
Roman Pronyszyn	Member & Vice Chair
Paul Gibb	Member (pending vetting)
Peter Topping	Member (pending vetting)
Michael Porter	Y & NY OPFCC Chief Finance Officer
Scott Bisset	NYP Deputy Chief Constable
Louise Branford–White	NYP Chief Finance Officer
Gillian Havelock	NYP Governance & Assurance Lead
Louise Flight	NYP Business Continuity and Risk Manager
Naomi Mackenzie	NYP Information Assurance Data Protection Officer (Compliance Team)
Lisa Stitt	NYP Assistant Chief Officer
Caroline Williams	NYP Legal Civil Disclosure
Philip Church	Internal Audit (RSM)
James Collins	Forvis Mazars LLP Engagement Lead & Audit Director
Ian McClelland	NYP Governance Support Officer

#### Apologies:

Name	Role
Heather Cook	Member
Simon Dennis	Y & NY OPFCC Corporate Director & Deputy Monitoring Officer

#### Items and Decisions:

No.	Discussion	Outcome / Decision
789	<b>Attendance, Apologies and Welcome.</b> Apologies were recorded. Welcome was extended to new Members; Mr Paul Gibb and Mr Peter Topping. Both will become full voting members upon successful completion of the vetting process.	
790	<b>Declaration of Interest.</b> None to note.	

No.	Discussion	Outcome / Decision
791	<p><b>Minutes of Previous Meeting.</b> The Chair proposed that the Minutes of the meeting held on 13<sup>th</sup> June 2024 were a true and accurate record. Seconded by MP.</p>	Minutes approved for publication.
792	<p><b>Matters Arising.</b></p> <p><b>Action #64. Purchase-to-Pay.</b> LB-W provided the first of the scheduled updates. The Purchase-to-Pay process continues to be looked at in detail within the commercial procurement team. In essence, 85% of all invoices processed are for ad-hoc suppliers, this new software will see the majority of invoices come through one supplier (akin to Amazon), which will reduce the burden on Business Admin. Setting up the process correctly, and educating the Force, are being worked through. A more substantial report on progress will be provided at the next Meeting.</p> <p><b>Action #65. Information Assurance Attendance.</b> A member of the Information Assurance Team was in attendance and has been invited to all future meetings.</p> <p><b>Action #66. Information Assurance Report.</b> The report was published.</p> <p><b>Action #67. Timeliness of Minutes.</b> Minutes of June JIAC distributed within a timely manner. Thanks were extended to IM.</p>	<p>Action closed.</p> <p>Forward Planner.</p> <p>Action closed.</p> <p>Action closed.</p> <p>Action closed.</p>
793	<p><b>Internal Audit Reports and Plan Progress.</b> All reports were presented by RSM, questions and challenges were fully addressed.</p> <p>Progress against the agreed scheduled Audit Plan to finalise FY 23/24 and into FY 24/25 was explained; there were no comments or challenges. Chair noted that the continued proactive stance taken by NYP to request audits be carried out on known areas of concern demonstrates clear and proactive appetite by management to examine areas that require scrutiny.</p> <p>The Annual Report in draft had been reported in the June meeting. Now finalised, there had been no material changes to the report and the opinion remains as adequate and effective controls in place for risk management, governance and control, albeit with scope for further enhancements.</p> <p>The final report from FY 23/24 demonstrated NYP's progress to complete key actions raised. Of the actions, additional evidence was provided resulting in a <i>reasonable assurance</i> finding: 17 actions were implemented or superseded, 5 remain on-going. The progress by the organisation is noted.</p> <p>Internal audits assignments are determined following an assessment of the organisational risk register, which informs the nature and order of reports and assurance audits that will be undertaken. The process of creating Terms of Reference (ToR) between RSM and management for internal audits was explained.</p>	

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	<p>RSM are able to share agreed audit ToRs with any Member that wishes to view them.</p> <p>Chair noted the useful general sector briefing papers and publications.</p>	
794	<p><b>Audit Recommendation Tracker.</b></p> <p>GH noted that the two documents presented cover the summary of the open actions and also the actions that have been completed and closed since the last meeting. The actions are managed in consultation with the organisational Heads of Function which has resulted in 13 actions being closed.</p> <p>There were no comments or challenges.</p>	
795	<p><b>HMICFRS Reports / Overview.</b></p> <p>GH gave a summary of the status of the 70 live recommendations and Areas For Improvement (AFIs) on the register. It was noted that of those 70, only 22 were specific to NYP, the remainder are from national thematic. 13 are currently awaiting evaluation or adoption and will be presented at the Risk and Assurance Board scheduled for 23.09.24. The Monitoring Report shows the detailed activity ongoing and lists the inspections planned for the next 12 months.</p> <p>There were no comments or challenges.</p>	
796	<p><b>Risk Register and Business Continuity Overview.</b></p> <p>LF provided the overview of the principal risk register and business continuity activity within NYP which are also presented at the Risk &amp; Assurance Board chaired by SB. Discussions took place regarding the long-term vacancies risk and the Enable Transition, both of which are in the process of being closed.</p> <p>Following the Chief Constable's briefing on detective numbers at the June Meeting (Minute #772), SB gave an update, noting that detective recruitment and staff recruitment remain part of the strategic workforce plan. There are talented individuals within the recruitment and training pipeline. Questions and challenge regarding supporting detectives through training via mentorship and well-being were addressed. Attrition rates and early discussions through the 'Say and Stay' initiative with those who may be indicating a wish to leave the training were discussed. Once qualified, retention rates for detectives are high despite the challenging and tough job. The last student to resign was January 2022.</p> <p>Incentive structures and low detective salaries (compared to uniformed colleagues) were discussed, noting that the Targeted Variable Payment Scheme was recently reviewed by NYP COT. SB noted the challenging financial position for detectives was not limited to NYP alone.</p> <p>Chair summarised the discussion by acknowledging the continuing progress made in this area, substantiating the decision to close the risk. Chair directed that the presentation provided by the Chief Constable is to be forward to PB and PT (subject to satisfactory clearance of vetting requirements).</p>	Actions #68

No.	Discussion	Outcome / Decision
797	<p><b>Civil Claims Overview.</b> MP presented the report regarding first quarter civil claim activity compared to the previous four quarters. The report covered the various areas of claims that NYP receives and the financial implications. The number of claims received is very low compared with other Forces, which is welcome. Within this reported quarter, there was nothing of significance to raise.</p> <p>Vice Chair noted the two Human Rights cases and sought further detail. MP will obtain that detail and distribute to the membership group.</p> <p>Chair sought assurance that information regarding claims flows as it should between the legal and finance teams. MP stated his significant level of confidence in the depth of detail and information shared. The level of claims coming through does not provide any concerns. The oversight and management system is being used as best practice by other Forces.</p>	Action #69
798	<p><b>In Year Financial Monitoring and Medium Term Financial Plan.</b> MP spoke on the Outturn Report for FY 23/24 which was presented to the Executive Board in May, which included the newly elected Mayor. Due to a challenge of the Capital Programme, the Mayor had requested a realistic assessment of capital expenditure. Despite the challenging year, the organisation delivered a strong outturn achieving an underspend of £426k.</p> <p>Chair noted the financial pressure of police overtime as noted within the Outturn Report and questioned if it remains a pressure point. MP confirmed that overtime will continue to be a pressure through FY 24/25 as that is the nature of reactive policing. The key area is to be assured that the checks, control and management mechanisms remain in place through the organisational leadership as it remains an operational decision for the COT. SB concurred with MP, the unpredictable demand of policing, and surge demand when needed as witnessed through the summer disorder which saw significant resources deployed regionally and nationally, means that not all overtime is bad. Detailed analysis had taken place to set a realistic budget for overtime in FY 24/25, something that had not been carried out in previous years. Effective management is critical, which is the reason NYP requested an independent assessment from RSM to give that assurance and which features on the RSM Audit Plan.</p> <p>From the Force Revenue Outturn Report, LB-W noted the £50k underspend.</p>	
799	<p><b>External Audit Update.</b> JC has taken Engagement Lead responsibilities for FY 23/24 onwards; colleague GB retains responsibilities for final closure of FY 22/23.</p> <p>Noted that the FY 23/24 Audit Strategy runs to 6<sup>th</sup> May 24 and covers both Police &amp; Crime Commissioner and the Chief Constable. Responsibilities and 'backstop' arrangements and impacts as set out by Parliament were discussed and assurance</p>	

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	<p>provided that resources are in place to deliver to that 28<sup>th</sup> Feb 25 deadline. There remains a risk to that backstop should anything emerge during the audit. At this stage, there are no risks around extended year-end audit period. Materiality levels were highlighted and that the FY 22/23 work is not yet concluded as the pension fund assurance is required to be concluded.</p> <p>There were no challenges. Chair noted the comprehensive report.</p>	
800	<p><b>Draft Accounts.</b></p> <p>MP covered the report from the period 1<sup>st</sup> Apr 23 - 6<sup>th</sup> May 24. MP is very happy to take any members through the complete report outside of the meeting should they wish. Extended end-date noted as being due to the transition to the Mayoral Combined Authority. As none of the finance systems are set up to run accounts to 6<sup>th</sup> May, a significant effort has been expended by finance teams to complete the report to this level of quality. Additionally, due to the extended reporting period, there has been less time to produce the accounts. The accounts are subject to audit prior to 28 Feb 25 backstop.</p> <p>MP, SB and Chair recognised the effort of LB-W, Antoinette Diovisalvi and Clare Godfrey in producing the accounts. Chair requests that LB-W passes on the thanks and recognition of the Committee for their efforts.</p>	
801	<p><b>Draft Annual Governance Statement.</b></p> <p>LF noted that the Statement reflects the favourable findings from the RSM internal audits and HMIC inspection. Areas for development are also contained in the statement and updates on progress will be provided in subsequent JIAC meetings.</p> <p>Chair and Vice Chair noted it was a good document which reads well and looks good.</p>	Forward Planner.
802	<p><b>Information Assurance Report:</b></p> <p>NM and CW provided the update which noted fewer FOI requests had been received compared to previous year, but a backlog of 120 cases remain. Department resourcing issues has prevented progress in some areas, further Disclosure Assistants have been recruited to reduce the backlog.</p> <p>More Subject Access Requests have been received this year compared to previous, 55 are expected through Sept, taking the total to 300 from Apr to Sept, higher than the 256 from the same period last year. There is a backlog of 102 SAR currently. Further staff have been recruited to assist with demand.</p> <p>Vice Chair sought assurance that the staffing uplift will be enough to clear the backlogs, and keep them clear.</p> <p>CW confirmed that funding was not available to recruit the number of staff requested, and that the trend shows a year-on-year increase in demand.</p> <p>Discussion followed on the impact to the organisation should the Information Commissioner Office (ICO) single out the organisation and utilise their enforcement powers which carries reputational risk. SB noted that the ICO had visited earlier in the year resulting in the delays to compliance timelines being highlighted. Despite</p>	

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	<p>the sterling job the Compliance Team do and a proactive Publication Scheme, the task is an enduring challenge and a revisit of resourcing will be necessary. CW attends regional meetings who all report increases in their FOI &amp; SAR demand.</p> <p>The eight remaining ICO recommendations from the 2019 audit still in progress were highlighted. With the ICO potentially re-visiting in 2025, it is the intention to have these cleared prior to next meeting.</p> <p>Vice Chair proposed that an <i>expression of concern</i> be raised by the Committee on this issue. Agreed by Chair, effort must continue to clear backlogs as there is a regulatory risk in this area. A watching brief will be maintained in this area.</p> <p>NW provided updates on demand and progress across other areas including rectification &amp; erasure compliance, complaints submitted directly to the ICO and NYP, Independent Reviews ongoing from disputes by members of the public following response to their SAR, personal data breaches and progress against actions. Progress on the Accountability Tracker compliance will be report on at the next Meeting.</p>	<p>Decision.</p> <p>Forward Planner.</p>
803	<p><b>Local Audit Backlog.</b></p> <p>MP spoke regarding the letter from Rt Hon Jim McMahon OBE MP, Minister of State for Housing, Communities and Local Government regarding the procedures put in place by parliament for finalisation <i>backstop</i> dates for statements of accounts.</p> <ul style="list-style-type: none"> <li>• <b>Backstop for FY 22/23</b> accounts noted as 13<sup>th</sup> Dec 24. This date may necessitate a re-alignment of the next scheduled JIAC.</li> <li>• <b>Backstop of FY 23/04</b> accounts noted as 28<sup>th</sup> Feb 25. Similarly, this may necessitate a re-alignment of the proposed Mar 25 scheduled JIAC.</li> </ul> <p>JC explained that the consequences of missing the backstop deadlines would lead the auditors to <i>disclaim the audit opinion</i> stating the audit hasn't obtained sufficient and appropriate evidence. There is then the knock-on effect of having to rebuild assurance within the following FY's accounts having started from a position where a final set of accounts had a disclaimed audit opinion. The expectations from local electors in receiving value-for-money was noted.</p> <p>MP noted that every effort should be made to avoid the backstop dates. From an organisational view, audits entering the public domain with a disclaimed opinion and no assurance would be a public confidence issue.</p> <p>Chair noted the potential requirement to re-align JIAC meeting dates. All efforts should be taken to avoid the backstop.</p>	
804	<p><b>JIAC Annual Report.</b></p> <p>MP covered the report drafted for the Members to consider which highlights the activity conducted by the JIAC over the FY 23/24. The report notes the</p>	

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	<p>improvements to internal auditing resulting in the overall opinion being increased, and the significant reduction in HMIC actions following the work carried out by NYP.</p> <p>The expression of concern noted at Minute 802 above has been covered with the Annual Report.</p> <p>MP noted that there is no evidence of an update having been provided on the IT health check conducted in May 23; this does need addressing. LS will confirm with NYP Head of ICT where this matter sits and update MP.</p> <p>Following discussion which noted minor manuscript amendments and clarifications, Chair noted the very comprehensive report which was approved.</p>	Action #70
805	<p><b>Forward Planner.</b></p> <p>Items added to the November Forward Planner during the meeting:</p> <ul style="list-style-type: none"> <li>• Annual Governance Statement areas for development.</li> <li>• Purchase-to-Pay update.</li> <li>• Progress on the Accountability Tracker compliance.</li> </ul>	Forward planner.
806	<p><b>Closing Remarks.</b></p> <p>Chair thanked all for attending and contributing openly throughout the meeting. The date of the next meeting will be confirmed with as much notice as possible.</p>	
807	<p><b>Date of Future Meetings.</b></p> <p>Subject to availability of audits and backstop deadlines, the next meeting of the JIAC will take place on 28<sup>th</sup> November 2024 at 15.00 hrs.</p> <p>Proposed dates for future meetings are:</p> <ul style="list-style-type: none"> <li>• Thursday 20<sup>th</sup> March 2025 at 15:00.</li> <li>• Thursday 19<sup>th</sup> June 2025 at 15:00.</li> <li>• Thursday 18<sup>th</sup> September 2025 at 15:00.</li> <li>• Thursday 4<sup>th</sup> December 2025 at 15:00.</li> </ul>	

**Actions Agreed:**

No.	Action / Update	Owner	Date Issued	Date Closed
68	<p><b>Chief Constable's Detective Numbers Presentation.</b></p> <p>Chair directed that the presentation provided previously by the Chief Constable is to be forward to PB and PT, subject to satisfactory clearance of vetting requirements.</p>	IM	19.09.24	
69	<p><b>Human Rights Civil Claims.</b></p> <p>Two cases are noted on the Civil Claims report. Further detail on those cases is to be distributed to the membership group.</p>	MP	19.09.24	
70	<p><b>IT Health Check Update.</b></p> <p>LS will confirm with Head of ICT where this matter sits and update MP.</p>	LS	19.09.24	