



Independent Audit Committee (IAC)

DRAFT Summary Minutes

Meeting: Independent Audit Committee
Date and Time: Thursday 20th March 2025, 10:00 – 12:00hrs
Location: Haigh Conference Room, Alverton Court Police HQ and via Teams
Chair: Roman Pronyszyn

Attendees:

Name	Role
Roman Pronyszyn (RP)	Committee Member & Chair
Heather Cook (HC)	Committee Member
Dr Stuart Green (SG)	Committee Member & Vice Chair
Mat Walker (MW)	NYFRS Deputy Chief Fire Officer
Damien Henderson (DHe)	NYFRS Area Manager - Director for Service Improvement and Assurance
Charlie French (CF)	NYFRS Director of Service Design and Delivery
Fiona Kinnear (FK)	NYFRS Authority Manager
Lee Chapman (LC)	Deputy Director for Support Services and Transformation
Michael Porter (MP)	YNYCA OPFCC Assistant Director of Resources (Deputy s73 Officer)
Paul Clark (PC)	YNYCA Governance & Assurance Manager
Dan Harris (DHa)	RSM Risk Assurance Services Associate Director
James Collins (JC)	Forvis Mazars Director of Public Services
Ian McClelland (IM)	Governance Support Officer

Apologies:

Name	Role
Peter Topping	Member (pending vetting)
Lisa Stitt	Assistant Chief Officer

Items and Decisions:

No.	Discussion	Outcome / Decision
1.	Attendance and Apologies. Attendance and apologies are noted above. MP informed Committee Members that Paul Gibb had submitted his resignation as a prospective Member of the IAC Committee on 06.02.25. PG was thanked for his attendance and input during the meetings he had attended.	
2.	Declaration of Interest. There were no declarations of interest.	
3.	Minutes and Actions of Previous Meetings. The Minutes of the regular scheduled meeting held on 28.11.24, and the Minutes of the Extra-Ordinary Meeting held on 24.02.25 were both reviewed. There were no	

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	comments or amendments and both sets of Minutes were recorded as accurate and were proposed for approval by RP. Approval seconded by SG.	Approved.
4.	Matters Arising. Open Action #38. The Extra-Ordinary Meeting had taken place on 24.02.25.	Closed.
5.	<p>Terms of Reference Review.</p> <p>MP had conducted a thorough review of the Committee Terms of Reference (ToRs) following the changing of governance and organisational arrangements due to the move to the Mayoral Combined Authority (MCA) in May 2024. There will no longer be a standalone Fire Authority as it is included within the MCA. The opportunity was taken to align the proposed Schedule of Work with proposed meeting dates.</p> <p>MP discussed all areas of the proposed new ToRs, answering questions and challenge. There will no longer be an FRS Annual Governance Statement, Code of Corporate Governance, Statements of Accounts or external audits. These will all be reported and scrutinised via the Audit and Governance Committee within the MCA structure.</p> <p>Formal decision-making responsibilities for the IAC will focus on internal audit plans, for which a quorum of three Members remains. Whilst ideally there will be five Members at least, other decisions can be made with a quorum of two Members to allow meetings to take place. A formal annual report will still be required and access to both the Chief Fire Officer and Deputy Mayor to raise concerns remains in place.</p> <p>With minor manuscript amendments, RP proposed that the amended ToRs be approved, which received unanimous agreement.</p>	Approved.
6.	<p>Information Governance Report.</p> <p>CF provided background on the key updates within the report. The backlog activity held on the ICO Tracker continues to be worked though. Several papers required legal support to progress and this has now been put in place. Two recent incidents regarding data breaches were discussed, both were swiftly dealt with and did not require escalation to the ICO. All Civil Disclosure activity is being handled within statutory timeframes. Across NYFRS, good progress continues to be made with the completion of information governance training modules.</p> <p>Following scrutiny and questions, the report was noted.</p>	
7.	<p>Risk Register & Risk Tracker.</p> <p>CF provided background on the key updates within the register and tracker. Assurance was provided that the detailed risks are discussed at the FRS Risk & Assurance Board prior to escalation to Executive Board. There remains a steady risk profile of twelve risks listed within the register.</p> <p>There are just two red risks. One of these risks was given a <i>substantial assurance</i> opinion in Nov 2024 and actions highlighted within the opinion report have been</p>	

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	<p>actioned. In light of the recent governance changes, ownership of one red risk has now been transferred to the MCA. Reviews of all levels of risk are scheduled.</p> <p>Committee members sought further clarity within areas of the risks which were comprehensively answered by MP and CF. Following the changes to the organisational governance, CF and WM provided insight and assurance that mechanisms are in place via Monitoring Officers to ensure that detailed scrutiny, information and briefings are provided via an established 'check-and-challenge' process. MW further added that an MCA Risk Register is being created and a synergy exercise will be completed.</p> <p>The register and tracker update was noted.</p>	
8.	<p>Internal Audit Tracker.</p> <p>CF provided a high level summary of internal audit activity captured via audit recommendations from audits dating from 2022 onwards. Of the 141 recommendations held on the central register, 98 remain live, of which 54 have been completed and are awaiting closure by RSM.</p> <p>A comprehensive scheme of action is in place to complete the remaining actions, including an expected follow-up audit by RSM, which should show significant progress in reducing live recommendations before the next scheduled IAC. Having reviewed the tracker, DHa noted there is duplication within the tracker, so it may not be as high as reported.</p> <p>MW noted the progress being made, testament to the work conducted by NYFRS staff to move forward, adding that the relationship with RSM has improved significantly and NYFRS departments have buy-in and better understanding of the actions from the outset. MW has confidence that the remaining actions are being better gripped.</p> <p>Following further scrutiny and questions, the Committee Members acknowledged the progress made and look forward to a better picture at the next meeting.</p>	
9.	<p>Complaints & Compliments.</p> <p>This matter was deferred until the next scheduled meeting.</p>	Deferred.
10.	<p>HMICFRS Report.</p> <p>DHe provided an update on the HMICFRS Inspection which had taken place between 06.01.25 – 13.01.25. Following the inspection, a verbal debrief had been provided on 20.02.25; no judgements were provided at that debrief. There had been good engagement between the inspectors and members of NYFRS during the inspection.</p> <p>Whilst there were a number of points raised under each of the 11 inspection sections, the debrief identified that these points were predominately positive. Areas that were highlighted for action were already known. The inspection report is expected to be received in April (under embargo) for a pre-publication check, with the full report published in July which will be presented to this Committee at the scheduled September meeting. Notwithstanding the arrival of the official report, MW noted</p>	

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	<p>that had there been any areas for concern found during the inspection, they would have been alluded to, but this was not apparent at the debrief.</p> <p>DHe reported that following the National Misconduct Handling report and the associated 15 recommendations; four have been closed and all others are in progress and on track for closure.</p> <p>HMI have now launched a portal which will allow FRS to provide updates on how any national recommendations are being responded to.</p>	
11.	<p>Audit Committee Schedule of Work. Following approval at Item 5 above, the Schedule of Work has now been incorporated within the ToRs.</p>	
12.	<p>Internal Audit. DHa provided an update on all reports.</p> <p>12.1. Progress Report. Five reports have been issued, three presented previously received <i>positive assurance</i> opinions, the reports to follow have received <i>partial assurance</i> opinions. It is estimated that all reports will be finalised within the next ten days. DHa thanked NYFRS for the pace and drive that the actions are being actioned, this created an opportunity for RSM to extend the follow-up coverage and conduct a wider review to gauge the progress and review the information that FRS had provided throughout the annual audit programme.</p> <p>Following two consecutive years of having received <i>negative assurance</i> opinions on internal controls, it is clear to see that progress has been made. The importance of the final opinion at the end of this audit period will validate, or not, the actions and efforts undertaken throughout the year. RP noted the good progress.</p> <p>12.2 Internal Audit Plan 2025/26. There are ten audit areas proposed offering a good spread of challenging areas for audit, heavily driven by risks highlighted by FRS management. This is a flexible audit plan and subject to change should any emerging risk be highlighted. The timing of the audits was noted as an area requiring revision, as many of the dates fall at the later end of the cycle, leaving little time to rectify any areas before the end of the 25/26 period. DHa will liaise with MW and CF to better scheduled the audits. The Committee approved the Plan.</p> <p>12.3 Data Quality. The audit resulted in a <i>partial assurance</i> opinion. The audit report also identified that much effort and progress was evidenced on the journey to embedding better data quality. The Committee approved the audit.</p> <p>12.4. Health & Safety. The audit resulted in a <i>partial assurance</i> opinion. Noted that this area had been subject to audit during 22/23 which had also resulted in a <i>partial assurance</i> opinion. Members noted that areas of the audit made for uncomfortable reading, highlighting internal control failings. Compliance mechanisms for mandatory training was discussed and the process for flagging non-compliance. DHa noted that this audit had been a borderline call for issuing a <i>minimal assurance</i></p>	<p>Approved</p> <p>Approved</p>

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	<p>opinion. What had prevented that opinion was the evident well-designed control framework that is now in place.</p> <p>DHe provided information on the recent arrival of an E-Learning Coordinator who now provides accurate data on those officers failing to undertake mandatory training. Managers are being held to account. MW noted that there is a process for improvement now firmly in place. The Committee approved the audit.</p> <p>12.5. Sector Briefings. RP noted that recently published Sector Briefings focus on potential impact on emergency service supply chain due to recent changes to global trade tariffs. This could be looked at as a potential risk that may require further thought.</p> <p>MW agreed. This issue will receive focus to look at emerging risks over next 2 – 3 years as it could impact on operational preparedness, which is in the top three risks across British FRS:</p> <ul style="list-style-type: none"> • Health and wellbeing of Firefighters. • Safeguarding and culture. • Operational preparedness. 	Approved.
13.	<p>External Audit.</p> <p>13.1. Progress Report. JC highlighted the additional fees being proposed to charge relating to auditing conducted beyond normal expectations. These proposed fees have been shared with MP and are subject to final approval. As a result of the change of governance and organisational arrangements due to the move to an MCA noted at item 5 above, this will be the final IAC Meeting that Forvis Mazars will present at.</p> <p>RP recorded his thanks to Forvis Mazars for their hard work and services to IAC over the years.</p>	
14.	<p>Corporate Governance Framework. MP noted that this was a further area that, due to the changing of governance and organisational arrangements, there is no longer a Framework to report on. The responsibility for the Framework now lays with the MCA.</p>	
15.	<p>Previous Annual Governance Statement – Update on Actions.</p> <p>MP reported that four actions agreed on the AGS have a completion date of 31.03.25. To fully allow for the actions to completed, the update on the four actions will be provided at the scheduled June meeting. At this stage, the actions are progressing and no issues are expected.</p>	
16.	<p>Performance Indicators. DHe provided information from the period 01.04.24 – 31.12.24; the information is available on the MCA website and had been provided at a recent Online Public Meeting. Data on Home Fire Safety Visits showed a significant increase in visits to the most vulnerable members of the public. Performance of the NYFRS and response times and areas of risk were noted. The recruitment of Data Controller will ensure continued full and accurate data analysis.</p> <p>DHe confirmed that there is no nationally set target time for receiving an emergency call to arrival on scene, this is an NYFRS set target time based on geographical</p>	

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	location and average responses times. The number of false alarms was noted as comparable with previous periods.	
17.	AOB. No further matters were raised.	
18.	Next Meeting. Thursday 19 th June 2025 at 10:00. Hybrid attendance.	
19.	Date for Future Meetings. Thursday 18 th September 2025 at 10:00. Thursday 4 th December 2025 at 10:00.	

Actions Agreed:

No.	Action / Update	Owner	Date Issued	Due Date	Date Closed
38.	Extra-Ordinary Meeting. RP directed that a single-agenda-item meeting be held on a suitable date in Feb 25, prior to the backstop deadline, for the specific purpose of presenting the FY23/24 audit opinion.	MP	28.11.24	Feb 25	20.03.25