

North Yorkshire Police
Extraordinary Joint Independent Audit
Committee (JIAC)
Thursday 26th February 2026
DRAFT Summary Minutes



Meeting: Joint Independent Audit Committee
Date and Time: Thursday 26th February 2026, 09:30 – 10:00hrs
Location: via Teams
Chair: Dr Stuart Green

Attendees:

Name	Role
Dr Stuart Green (SG)	Committee Member & Chair
Roman Pronyszyn (RP)	Committee Member & Vice Chair
Heather Cook (HC)	Committee Member
Michael Porter (MP)	YNYCA OPFCC Assistant Director of Resources (Deputy s73 Officer)
Scott Bisset (SB)	NYP Deputy Chief Constable
Louise Branford-White (LB-W)	NYP Chief Finance Officer
Gillian Havelock (GH)	NYP Head of Strategy and Governance
Sophie Hirst (SH)	External Audit - Forvis Mazars LLP – Audit Manager
Mark Outerside (MO)	External Audit - Forvis Mazars LLP - Director
Ian McClelland (IM)	NYP Governance Support Officer

Apologies:

Name	Role
None to record	

Items and Decisions:

No.	Discussion	Outcome / Decision
899	Attendance and Apologies. Attendance noted above.	
900	Declaration of Interest. There were no declarations of interest.	
901	<p>Audit.</p> <p>a. External Auditor’s Annual Report FY24/25 and Auditor’s Audit Strategy Memorandum FY24/25.</p> <p>MO and SH presented both the Audit Annual Report and Audit Strategy Memorandum, highlighting the transition from the previous <i>modified disclaimed opinion</i> to an <i>unmodified opinion</i> for the current year. The audits met the statutory deadline of 28.02.26.</p> <p>The audit risks and findings were detailed, including internal control recommendations to journal approvals and password management to ensure users are locked out after failed attempts.</p>	

No.	Discussion	Outcome / Decision
	<p>A material disclosure statement in Note 19 Defined Benefit Pension Scheme to remove the asset ceiling adjustment and instead include it as a separate adjustment to surplus assets had been corrected in both current and prior year accounts.</p> <p>An unadjusted misstatement from income testing, extrapolated to an estimated £612k, fell below performance materiality and was thus not amended. Following challenge from the Chair, LB-W clarified that the actual error was £1.1k, and therefore not material in the context of a £215M budget, and that the extrapolated figures would never warrant adjustment.</p> <p>The External Auditors confirmed that no other significant issues were identified during the audit and no significant weaknesses were found in Value For Money arrangements.</p> <p>SH and MO acknowledged the full and strong cooperation of LB-W and the NYP auditing team throughout the smooth audit process and with addressing identified risks and misstatements.</p> <p>Chair, RP, HC and MP commended the outcome of the complex audit and the positive working relationship between NYP and the external auditors. Chair noted his thanks to LB-W and the whole finance and auditing team. The <i>unmodified opinion</i> was most welcome. The audits were unanimously approved.</p> <p>b. Chief Constable's Final Statement of Accounts.</p> <p>LB-W presented the Final Statement of Accounts noting just two minor amendments, firstly relating to the Prior Period Adjustment in Note 23 had been added for 2023/24 and 2024/25, and secondly correcting the Narrative Report to show total reserves of £1,289,200 as opposed to £1,2090,292 to be consistent with the financial statements on the Revenue Outturn section. Neither amendment affected the main statements.</p> <p>LB-W provided assurance that, as recommended in the internal control findings, procedures will be put in place to strengthen journal approvals and also lock users out of the ledger after failed password attempts.</p> <p>Members had no further comments and approved the Final Statement of Accounts. Chair authorised the accounts to be passed to the Chief Constable for final signature.</p>	<p>Approved.</p> <p>New Action #80</p> <p>Approved.</p>
903	<p>Annual Governance Statement.</p> <p>a. Final DRAFT AGS 2024/25. GH presented the final DRAFT of the Annual Governance Statement (AGS) which had been presented to this Committee previously. Only very minor manuscript updates had been required.</p> <p>Assurance was provided that all items on the Action Plan are either on track or resolved. This included noting that the Force Financial Governance Statement is on track for the DRM at the end of March 2026 aligning with the RSM audit, the Statement of Accounts had been addressed within the External Auditor's report at Minute 902 above, and that NYP now has much improved governance and audit reporting mechanisms.</p> <p>Chair noted the positive evolution of the AGS through the year noting the final DRAFT being in very good order. With no final comments, the FY24/25 AGS was approved.</p>	<p>Approved.</p>
904	<p>AOB.</p> <p>No further business was raised by Members, NYP management or external auditors.</p>	

No.	Discussion	Outcome / Decision
	<p>Chair noted that discussions elsewhere are ongoing regarding the potential future use of AI in producing and interpreting financial documents, acknowledging it is potentially a topic for future consideration.</p> <p>Chair thanked all attendees, particularly Management and external auditors Members for contributions.</p>	
905	<p>Next Meeting. Tuesday 24th March 2026 at 14:00. Hybrid attendance.</p>	

Actions Agreed:

No.	Action / Update	Owner	Date Issued	Date Closed
78	<p>Health & Safety Audit. The 30 September 2026 deadline for three Medium priority actions is to be reviewed. This is too generous a deadline within such a critical area.</p>	LB-W	23.09.25	
79	<p>Extraordinary Meeting to Review FY24/25 Auditors Annual Report. IM is to liaise with all Members and key stakeholders and send the invite once confirmed.</p>	IM	04.12.25	
80	<p>Internal Controls and User Lockouts. As recommended in the External Auditor's Annual Report FY24/25 findings, procedures are to be put in place to strengthen journal approvals and also lock users out of the ledger after failed password attempts.</p>	LB-W	26.02.26	