

NORTH YORKSHIRE FIRE AND RESCUE SERVICE



Independent Audit Committee (IAC)

Tuesday 24th March 2026

DRAFT Summary Minutes

Meeting: Independent Audit Committee
Date and Time: Tuesday 24th March 2026, 10:00 – 12:00hrs
Location: Haigh Conference Room, Alverton Court Police HQ and via Teams
Chair: Dr Stuart Green

Attendees:

| Name | Role |
|----------------------|---|
| Dr Stuart Green (SG) | Committee Member & Vice Chair |
| Heather Cook (HC) | Committee Member |
| Michael Porter (MP) | YNYCA Assistant Director of Resources (Deputy s73 Officer for Police, Fire & Crime Functions) |
| Lisa Stitt (LS) | NYFRS & NYP Assistant Chief Officer |
| Garry Mackay (GM) | NYFRS Deputy Chief Fire Officer |
| Ben Illsley (BI) | NYFRS Area Manager - Director for Service Improvement and Assurance |
| Charlie French (CF) | NYFRS Director of Service Design and Delivery |
| Samantha Parker (SP) | NYFRS Head of Finance |
| Dan Harris (DH) | RSM UK Risk Assurance Services – Director |
| Ian McClelland (IM) | Governance Support Officer |

Apologies:

| Name | Role |
|----------------------|--------------------------|
| Roman Pronyszyn (RP) | Committee Member & Chair |

Items and Decisions:

| No. | Discussion | Outcome / Decision |
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| 1. | <p>Attendance, Apologies and Opening Comments. Attendance and apologies are noted above. Attendees new to the IAC Meeting; DCFO G Mackay, Area Manager B Illsley and Head of Finance S Parker, introduced themselves.</p> <p>With only two Members in attendance, the quorate threshold was not met to approve any necessary decisions during the main meeting. An extension to the meeting took place later in the day with all three Members present.</p> <p>SG noted that once again the standard of papers prepared for this meeting was excellent and SG extended his thanks to those who had prepared the papers and their wider teams.</p> | Refer to Item 16 |
| 2. | <p>Declaration of Interest.</p> <p>There were no declarations of interest.</p> | |
| 3. | <p>Minutes and Actions of Previous Meeting. The Minutes of the meeting held on 04.12.25 were deferred pending the later arrival of RP.</p> | Refer to Item 16 |

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| 4. | <p>Matters Arising.</p> <p>Action #39. HMICFRS Inspection Update Report. BI provided a comprehensive progress update, providing assurance that all Areas for Improvement (AFIs) from the previous HMICFRS inspection are currently on track, with some proposed for closure pending governance approval following a review of evidence to confirm progress.</p> <p>A significant number of actions from the Behaviour Thematic Inspection have been proposed for closure, with only two outstanding, one relating to ongoing national consultation with the Fire Brigades Union about probationary policies outside agreed T&Cs. Work by People Services is continuing aiming for a quick resolution.</p> <p>SG noted the progress and directed that the Action is to be marked as complete.</p> | Closed |
| 5. | <p>Finance, Auditing and Accounts.</p> <p>5.1. 2026/2027 NYFRS Budget. MP presented the FY26-27 budget providing context and highlighting financial challenges including inflation and government funding reductions, pay award assumptions, and unresolved claims. The budget does not require approval by this Committee, it is presented for information regarding context, risk and medium-term planning considerations. The government funding settlement for next 3 years is now known, it is lower than hoped but does provide clarity for planning purposes.</p> <p>SG queried what stress testing had been applied to budget assumptions. MP provided detail including the scenario planning for government funding, precept flexibility, and modelling of pay award impacts, noting that each 1% increase in pay costs an additional £300k - £350k annually.</p> <p>MP discussed the outstanding £2.6M claim for the Langdale Moor incident, noting ongoing dialogue with the government and the risk posed if funding is not received, which would significantly impact general reserves. In addition, MP reported positive developments including a better-than-expected government settlement and improved business rates positions but highlighted the lack of confirmation for two grants worth a further £2M.</p> <p>In summary, MP noted that organisation is in a better financial position than in recent years due to tough Precept decisions by the Mayor which provides greater stability, though continued investment and improvements are expected.</p> <p>SG was assured that clear consideration has been given to the risks. It's as positive a picture as it can be. The Committee noted the budget report.</p> | Noted |
| 6. | <p>Internal Audit. DH proved an update on all internal audit documents.</p> <p>6.1. Progress Report. The report summarised the completion of seven final reports, with only one <i>Partial Assurance opinion</i>, marking a significantly more positive direction compared to previous years, and highlighted ongoing follow-up reviews for prior year actions. DH particularly noted the more robust tracking of actions which are now in place. DH confirmed that quarterly meetings are undertaken with the Combined Authority's Internal Auditors, sharing annual opinions and review outcomes, and assured that fire-specific opinions will continue to be provided. MP noted that this progress is very welcome following three years of negative opinion. SG concurred; this upwards direction of travel reflects very well on the grip displayed by FRS management. Committee Members present noted the report.</p> | Noted |

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| | <p>6.2. Recommendation Tracking From External Parties. This audit had focussed specifically on HMIC recommendation tracking and had been a very good review resulting in a <i>Substantial Assurance opinion</i>, with only one minor recommendation. SG welcomed the opinion. Committee Members present noted the report.</p> <p>6.3. Workforce Planning. The Workforce Planning audit received a positive <i>Reasonable Assurance opinion</i>, with low priority actions identified for updating the Plan and Critical Roles Register. This opinion further reflects the ongoing sustained improvements and compliance challenges. GM and BI noted that the Critical Role Register is new and developing, so welcomed this early opinion. Committee Members present noted the report.</p> <p>6.4. Operational Fire Review: Prevent and Protection Engagement. The audit highlighted positive control findings in prevention and protection engagement, a consistent approach, good partnership work and alignment with service plans receiving a positive <i>Reasonable Assurance opinion</i>. Issues with consistency within the Home Fire Safety Revisit processes were identified and discussed with plans for improvement and prioritisation put in place based on risk. FRS management noted that home visits have increased from 3000 to 6000+ per year, therefore the re-visit deadlines are ambitious. The revisits are prioritised on risk balanced with referral pathways for high-risk personnel. Management provided assurance that high risk and vulnerable members of the community remain the number one priority for visits and revisits. Committee Members present noted the report.</p> <p>6.5. Internal Audit Plan FY26/27. The proposed Audit Plan was informed by reviewing risk registers and strategy documents, as well as previous negative opinions (notably Fleet and Estates). The scheduling considers operational pressures and the onboarding of new senior staff in Estates, Fleet and Payroll/Pensions. The audit plan does remain flexible to move audits within year should risks change. Coordination with NYP internal audit will be reviewed to avoid duplicated work (e.g., Fleet). DH noted the full cooperation with FRS management to schedule the audits, arriving at dates to work around operation pressure points and provide a spread of audits in order that the baulk are not pressed into the later end of the year. Noting the content and flexibility of the Audit Plan, SG recommended the plan.</p> <p>6.6. Sector Briefings. The Sector Briefings were once again noted by management as a very useful set of documents.</p> <p>6.6.a. Sector briefings. LS provided assurance that NYFRS are alive to the daily changing global news. The items noted within the Sector Briefing are very useful to cross-reference against risk registers.</p> <p>6.6.b. Quality Assurance. DH noted than an external Quality Assessment will be scheduled prior to Dec 26 which will QA RSM to provide assurance to organisations that RSM remain compliant with Internal Audit process and methodology. The QA report will be provided to NYFRS once received.</p> <p>6.6.c. Employment Rights Bill – Monitoring. HC raised questions regarding how NYFRS monitors compliance with the Employment Rights Bill. Assurance was provided that responsibility for any employment rights lies with the Director of People Services, who reports monthly to the FRS SLT board on legal changes and their implications. Any legislation change is always prioritised for discussion to review knock on effects, all captured within governance arrangements. The impact of minimum wage increases on the pay spine is a key area, with implications for lower pay points and related adjustments being assessed.</p> | <p>Noted</p> <p>Noted</p> <p>Noted</p> <p>Refer to Item 16</p> |

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| 7. | <p>Internal Audit Action Tracker. CF provided a comprehensive update on the tracker, detailing progress on management actions, overdue items, and improvements in ownership and timeframes. There remain eleven live actions in progress, of which five are overdue. The overdue actions stem from reports prior to the implementation of new management practices and processes and were reviewed and scrutinised in detail.</p> <p>SG noted the significant amount of action taken against the five outstanding actions resulting in an ever increasingly positive picture. Members present noted the comprehensive and positive update.</p> | Noted |
| 8. | <p>Complaints & Compliments. GM provided the update which noted that numbers of compliments are significantly higher this year, mainly due to the Langdale Moor fire response. Numbers of complaints remain low and constant, typically relating to driving or incident resolution; there are no obvious trends.</p> <p>The organisation is transitioning to district-led social media accounts, reducing the number of station accounts to improve regulation and capture of compliments and complaints, though some community feedback is anticipated. If discernible trends in complaints emerge, the Risk and Assurance Board will analyse and take any remedial action, with escalation to Strategic Leadership if necessary. Committee Members present noted the report.</p> | Noted |
| 9. | <p>Information Governance Report. CF reported a steady state with low incident numbers and ongoing FOI requests. The return of the Information Compliance Officer has increased capacity, allowing for backlog work and detailed review of policies and procedures to resume, with plans for alignment with the Combined Authority.</p> <p>There was one near-miss security incident and a steady stream of FOI and IRS requests, with numbers remaining low and most processed in a timely manner. Some 19–20 FOI/IRS requests per month are received and processed by a single staff member; work is underway with the Combined Authority to enhance resilience. Committee Members present noted the report.</p> | Noted |
| 10. | <p>Risk Register & Risk Management Report. CF presented the risk register, noting an increase in red risks. Cyber risk remains the highest scoring risk, with increased likelihood following internal phishing test results and ongoing mitigation efforts, including additional security controls and authentication measures. The effective financial control risk is driven by uncertainty over funding and grant decisions, with mitigation including transition to a new financial management system and electronic procurement processes. This risk is scheduled to be reviewed by the end of the FY.</p> <p>A new red risk was added regarding business critical financial management capability, pending confirmation of resourcing arrangements from the Combined Authority, which is expected to be resolved soon.</p> <p>The legal compliance risk, particularly related to pension legislation, remains high due to potential financial impact. This is being monitored by the Combined Authority and the Risk and Assurance Board.</p> <p>Assurance was provided that the Risk and Assurance Board conducts regular deep-dive reviews of strategic risks, focusing on comprehensive mitigation and adapting to changes in the external environment. The ‘Check and Challenge’ process scrutinises two risks at each RAB. Committee Members present noted the report.</p> | Noted |

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| 11. | <p>HMICFRS Reports. BI gave a detailed update. The majority of recommendations from the Standards of Behaviour report have been proposed for closure. Just two remain open:</p> <ul style="list-style-type: none"> ○ Rec 2 – Probationary policy which is undergoing Union consultation. ○ Rec 4 – Dedicated professional standards function has interim arrangements in place whilst awaiting a permanent postholder. <p>AFIs from the HMICFRS 2024/25 inspection are mostly complete, with Aug 26 remaining the target date for closure. Outlined planning to proactively review organisational readiness for the next HMICFRS inspection, including annual data submissions and scoping work to address any gaps has commenced. The next inspection is anticipated for early 2027.</p> <p>BI noted that NYFRS contributed to national cyber thematic for which a generic national report is due in Jun 26.</p> <p>Given that this was BI’s first briefing to IAC, any additional data, or alternative format can be readily facilitated to meet the IAC requirements. Committee Members present noted the report.</p> | Noted |
| 12. | <p>Terms of Reference and Schedule of Work 2026/27. MP provided the update and proposed to make an amendment to the quoracy levels of the IAC meetings given the recent difficulty in attaining quoracy at meetings, and further difficulty in recruiting new Members. To allow business to continue, MP’s proposal amounted to amending the quoracy requirement from a fixed number (“<i>three members</i>”) to “<i>at least half the appointed members</i>”, with a minimum number of two to avoid single-person decisions.</p> <p>SG recommended including examples of circumstances for public exclusion within Appx A to the ToRs, such as cybersecurity issues or commercially sensitive procurement, to ensure transparency.</p> <p>The Schedule of Work was presented for Members' information, noting it was aligned to report dates to ensure comprehensive coverage.</p> | Refer to Item 16 |
| 13. | <p>AOB. No further matters were raised for discussion.</p> | |
| 14. | <p>Next Meeting. Thursday 25th June 2026 at 13:30. Hybrid attendance.</p> | |
| 15. | <p>Proposed Dates of 2026 Meetings: Thursday 24th September 2026 at 13:30. Thursday 17th December 2026 at 13:30.</p> | |
| 16. | <p>Post Meeting Addendum. With the arrival of RP, the IAC became quorate with items requiring a decision being revisited and discussed.</p> <p>3.1. Minutes of the Previous Meeting. The Minutes of the meeting held on 04.12.25 were reviewed. There were no comments or amendments and the Minutes were recorded as an accurate record. The Minutes were proposed for approval by RP, seconded by HC.</p> <p>6.5. Internal Audit Plan FY26/27. The Audit Plan for FY26/27 was approved.</p> <p>12.1. Terms of Reference and Schedule of Work 2026/27. To allow business to continue, MP’s proposal to amend the quoracy requirement from a fixed number</p> | <p>Approved</p> <p>Approved</p> |

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| | <p data-bbox="220 174 1262 241">("three members") to "at least half the appointed members", with a minimum number of two to avoid single-person decisions was approved.</p> <p data-bbox="220 282 1262 387">Following discussion, SG's recommendation to including examples of circumstances for public exclusion in the ToRs was not approved. The broad comments contained within Appx A to the ToRs were deemed suitable.</p> | <p data-bbox="1305 210 1430 241">Approved</p> <p data-bbox="1305 320 1430 383">Not Approved</p> |

Actions Agreed:

| No. | Action / Update | Owner | Date Issued | Due Date | Date Closed |
|-----|--|---------------|-------------|----------|-------------|
| 39 | <p data-bbox="204 575 647 607">HMICFRS Inspection Update Report.</p> <p data-bbox="204 611 884 842">There are HMICFRS actions that are overdue, some by 8 - 9 months. Chair directed that a deep dive be conducted to distinguish between actions that can be gripped and completed and those not applicable due to organisational constraints, and how those risks are being managed. A progress update is to be provided at the next meeting.</p> | DH / BI | 04.12.25 | 24.03.26 | 24.03.26 |