

**North Yorkshire Police**  
**Joint Independent Audit Committee**  
**(JIAC)**  
**Tuesday 24<sup>th</sup> March 2026**  
**DRAFT Summary Minutes**



**Meeting:** Joint Independent Audit Committee  
**Date and Time:** Tuesday 24<sup>th</sup> March 2026, 14:00 – 16:00hrs  
**Location:** Haigh Conference Room and 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 Assistant Director of Resources (Deputy s73 Officer for Police, Fire & Crime Functions)
Ben Moseley (BM)	NYP T/Deputy Chief Constable
Lisa Stitt (LS)	NYP & NYFRS Assistant Chief Officer
Jo Blenkinsopp (JB)	NYP Data Protection Officer
Naomi Eastwood (NE)	NYP Deputy Section 151 Officer
Louise Flight (LF)	NYP Risk Manager
Gillian Havelock (GH)	NYP Head of Strategy and Governance
Xanthe Tait (XT)	Evolve Director of Legal Services
Matt Stacey (MS)	Internal Audit - RSM UK Risk Assurance Services – Managing Consultant
Sophie Hirst (SH)	External Audit - Forvis Mazars LLP – Audit Manager
Ian McClelland (IM)	NYP Governance Support Officer

**Apologies:**

Name	Role
Louise Branford-White (LB-W)	NYP Chief Finance Officer & Section 151 Officer
Mark Outerside (MO)	External Audit - Forvis Mazars LLP - Director

**Items and Decisions:**

No.	Discussion	Outcome / Decision
<b>906</b>	<p><b>Attendance, Apologies and Opening Comments.</b> Attendance and apologies are noted above. Attendees new to the JIAC Meeting; T/DCC B Moseley and Deputy Section 151 Officer N Eastwood, introduced themselves.</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>	
<b>907</b>	<p><b>Declaration of Interest.</b> There were no declarations of interest.</p>	

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908	<p><b>Minutes of Previous Meetings.</b></p> <p>a. <b>04.12.25 JIAC Meeting DRAFT Minutes.</b> 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>b. <b>26.02.26 Extraordinary JIAC Meeting DRAFT Minutes.</b> The Minutes of the Extraordinary meeting held on 26.02.26 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><b>Approved.</b></p> <p><b>Approved.</b></p>
909	<p><b>Matters Arising.</b></p> <p>a. <b>Open Action #78. Health &amp; Safety Audit.</b> Update provided by NE who reported that the three medium priority actions from the Health and Safety Audit remain open due to the absence of the Health and Safety Manager. SG directed that evidence of the completion for the outstanding actions is to be provided at the next meeting. Action remains open.</p> <p>b. <b>Open Action #79. Extraordinary Meeting to Review FY24/25 Auditors Annual Report.</b> The extraordinary meeting took place on 26.02.26. The action is complete.</p> <p>c. <b>Open Action #80. Internal Controls and User Lockouts.</b> Update provided by NE who reported that journal approvals for entries over £100K will be sample checked from 01.04.26, with the process to be reviewed for appropriateness. ICT colleagues are testing an automated lockout process for password management of user accounts, with results to be reported at the next meeting. Action remains open.</p>	<p><b>Remains open.</b></p> <p><b>Closed.</b></p> <p><b>Remains open.</b></p>
910	<p><b>Internal Audit Reports and Plan Progress.</b> All audits were presented by MS, questions and challenges were fully addressed.</p> <p>a. <b>Progress Report.</b> The current status of the internal audit plan was summarised, noting that Seized Exhibits and Police &amp; Crime Plan are in final QA. A follow-up visit is underway to assess the implementation of previous actions. The internal controls remain solid with positive noticeable improvements over recent years. The Committee noted the report.</p> <p>b. <b>Follow Up.</b> Assurance provided that 24 out of 42 identified actions have been closed, with 17 more considered implemented and one extended to 2026-27. MP reported that the additional work had been approved to ensure all actions are addressed to provide further evidence and support for the annual opinion. MS explained that outstanding actions, especially those with potential impact on the overall opinion, are prioritised, with evidence collected and regular liaison and updated with the NYP Hd of Governance &amp; Strategy. Any unresolved high-priority or negative assurance actions could still affect the annual opinion, but liaison will have been flagged to the organisation as they were identified. The Committee noted the report.</p> <p>c. <b>Complaints.</b> MS outlined that the complaints audit had focused on policy, procedures, and process timelines, resulting in an overall positive <i>Reasonable Assurance opinion</i>, with three medium and three low recommendations. NYP management were supportive of the findings and actions to improve throughput and learning from complaints. Members discussed governance complications due to split responsibilities between NYP and the Combined Authority, agreeing to report</p>	<p><b>Noted.</b></p> <p><b>Noted.</b></p>

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	<p>Combined Authority related complaints separately for full oversight, and to clarify ownership and responsibilities for future audits. The Committee noted the report.</p> <p>d. <b>Commissioning.</b> MS summarised the audit which had resulted in a positive <i>Reasonable Assurance opinion</i>, with three medium and three low actions, all of which are administrative. The audit highlighted the need for a consolidated commissioning policy. Discussion highlighted a lack of management representation for this item from the Combined Authority; Management agreed to ensure attendance of representatives at relevant future meetings to address questions and provide updates on audit actions. The Committee noted the report.</p> <p>e. <b>Key Financial Controls – Payroll.</b> MS reported that payroll processes are operating as intended and are generally effective resulted in a positive <i>Reasonable Assurance opinion</i>. Minor policy amendments and exception reporting were noted. Management have accepted certain low risks, and ongoing improvements are planned, including technological enhancements and broader process reviews. LS and BM noted that a wide ranging Priority Based Budgeting process is currently underway and there is ambition within the organisation to bring technological solution opportunities to enable process efficiency (including onboarding/offboarding). SG recognised the significant work that goes on within the financial controls systems and credited the leadership and their wider teams. The Committee noted the report.</p> <p>f. <b>Freedom of Information Requests.</b> The audit has resulted in a positive <i>Reasonable Assurance</i> opinion with actions relating to timeliness and a resource review. BM noted this was a further opportunity to bring technological solution opportunities to enable process efficiency, before resorting to any increase in staffing. A wider structural review is underway to ensure compliance and address backlogs. The Committee noted the report.</p> <p>g. <b>Internal Audit Plan.</b> The draft internal audit plan was presented, detailing the approach to risk coverage, technology and cyber risks, and the rationale for both included and excluded areas. The four pillars guiding the audit plan; strategy, change, business as usual, and emerging concerns were discussed and noted as having been developed through considered discussions with management and the Risk, Assurance Improvement Board. The plan is aligned with sector requirements. The plan includes ongoing reviews of cyber risk, IT asset management, and AI governance, with recognition of new global internal audit standards requiring coverage of cyber and third-party risks, and coordination with fire services for shared areas. MS explained that some audits are scheduled for future years to ensure cross-organisational coverage alongside NYFRS, and that the plan remains agile to accommodate emerging risks, management capacity, or changes in priorities during the year. Clarification noted that ISO17025 accreditation scope would cover non-UCAS-accredited areas. SG was assured that considerable discussion, thought and liaison has gone into the formulation of the plan. Members approved the plan.</p> <p>h. <b>Sector Briefings.</b> The briefings had been provided for information only. RP noted that police misconduct across the 43 Forces in England and Wales had seen a 20% increase in FY24/25. Following discussion RP requested information on the current position of NYP regarding any percentage increase in misconduct allegations, an update is requested at the next meeting.</p>	<p><b>Noted.</b></p> <p><b>New Action #81 (MP)</b></p> <p><b>Noted.</b></p> <p><b>Noted.</b></p> <p><b>Noted.</b></p> <p><b>Approved.</b></p> <p><b>New Action #82 (DCC)</b></p>

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911	<p><b>Audit Recommendations Tracker.</b> GH provided the update on the tracker, noting that there are 44 open actions across 14 audits. Despite delays due to resource constraints there is ongoing monitoring and progress. The Committee noted the report.</p>	Noted.
912	<p><b>HMICFRS Reports / Overview.</b> Within the HMICFRS recommendations, GH summarised that 35 recommendations and AFIs remain open, with 69 associated actions (14 fewer than last report), and 19 more under assessment. The upcoming report and pending results from a recent Cyber Inspection was noted. The full PEEL Report is also expected within the next fortnight. The Committee noted the report.</p>	Noted.
913	<p><b>Risk Register and Business Continuity Overview.</b> LF presented the updated Risk Register and Business Continuity activities.</p> <p><b>Principal Risk Register.</b> There are eight live risks, including a new Police Reform risk. Two risks had been closed (Detective numbers and loss of IT systems), with the latter now incorporated into the broader cyber risk. LF provided assurance that while the partial or total loss of IT service risk is no longer a principal risk, it remains monitored at the departmental level, ensuring ongoing attention to both cyber and non-cyber IT disruptions. Discussion took place regarding the high priority of cyber risk, the impact of two-step verification, and the regular review of IT risks at multiple governance levels, ensuring continued focus and oversight.</p> <p><b>Business Continuity Incidents:</b> Between Jan – Mar 26 there had been ten business continuity incidents recorded (seven IT-related, three premises-related), with ongoing actions from a priority incident and power outage exercises to improve resilience. Two force-wide cyber exercises were completed. One longstanding action from a 2024 P1 critical incident awaits final supplier confirmation and is being robustly monitored via the Risk, Assurance &amp; Improvement Board. Members emphasised the potential severity and organisation impact of IT/cyber threats and the need for continued vigilance. The Committee noted the report.</p>	Noted.
914	<p><b>Civil Claims Overview - Case Statistics Report 01.10.25 – 31.12.25.</b> XT provided an overview of public liability, employer liability, and third-party motor claims from the reporting period.</p> <p>There has been a steady increase in public and employer liability claims, largely due to AI-generated pre-action claims, and a small uptick in speculative employer liability claims, particularly due to hearing loss. 38 claims were received of which 30 were robustly defended and closed and settlements made where appropriate. Learning has been fed back into the organisation. The Claims Team is transitioning to in-house handling of third-party motor claims to achieve cost savings and improved service, with current reserves reflecting a high injury claim under review. There are currently seven employment tribunal cases in progress, future reports will include cumulative totals for better context. XT highlighted that NYP is an outlier in employer liability claims for training injuries when compared to other regional Forces, further analysis is underway to determine if the cause is practical or cultural. The Committee noted the report.</p>	Noted.
915	<p><b>Finance and Accounts. Progress on the Devolved Resource Manual (DRM) and Related Audit Actions.</b> NE provided an update on the delayed completion of the DRM.</p> <p>The DRM is significantly outdated with the primary reasons for the delay being due to resource constraints and the need to align the DRM with both the NYFRS and Combined Authority manuals, as well as the upcoming changes and upgrades to organisational finance systems, including the NYFRS transferring to NYP Oracle platform later in year</p>	

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	<p>for greater dependencies. For assurance, it was highlighted by NE and BM that the DRM does remain fit for purpose in its current iteration and there is no risk to the Force, current controls and lower limits do mitigate risks, and neither external nor internal audits have raised significant concerns. Further, a working group has been established, led by Hd of Strategy &amp; Governance, to ensure delivery of a soft launch in Jul and full completion targeted for Sept 26, alongside the resolution of 17 outstanding audit actions. Committee Members acknowledged the mitigations and governance around the progress put in place noted the report.</p>	<p><b>Noted.</b></p>
<p><b>916</b></p>	<p><b>External Audit - Final Auditor’s Annual Report.</b> SH presented the completed FY24/25 Audit of the Chief Constable’s Account noting it had been signed ahead of the National Backstop deadline.</p> <p>The audit confirmed an <i>Unqualified Opinion</i> for FY24/25, this is an improved position from the prior year’s Disclaimed Opinion. There were no significant weaknesses in Value For Money arrangements identified. Conversations and planning have already commenced for the FY25/26 audit. SG expressed the views of the Committee in the achievement of this result of an <i>Unqualified Opinion</i>, this is a testament to the NYP management and the result of a significant finance team effort. The Committee noted the report.</p>	<p><b>Noted.</b></p>
<p><b>917</b></p>	<p><b>Information Assurance Report - Performance Indicator In Fulfilling Statutory Information Requests 01.08.25 – 31.01.26.</b> JB provided the update on information assurance during the reporting period.</p> <p>Whilst there had been a decrease in the volume of FOI requests, the complexity of requests is increasing. Despite improved compliance, there are 157 outstanding requests of which 77 are overdue. Outstanding FOIs and overdue cases are attributed to search function limitations and complexity, with management action underway to improve processes rather than simply increasing staff.</p> <p>Subject Access Requests have increased significantly due to repeated AI-generated variations which adds further complexity. Persistent complainants continue to impact response times. Six minor breaches were reported to the ICO, all resulting in no major findings and advisory recommendations.</p> <p>SG noted the inconsistency with reporting periods and asked that all future Information Assurance reporting periods are consistent with other reports for ease of comparison and clarity of compliance rate. SG also requested clarity as to whether the FOI percentage compliance rate reported is a cumulative figure, an update is required at the next meeting. The Committee noted the report.</p>	<p><b>New Action #83 (JB) Noted.</b></p>
<p><b>918</b></p>	<p><b>DRAFT AGS 24/25 - Progress on Areas for Improvement in 26/27.</b> LF updated the committee on progress against the three areas for improvement in the AGS.</p> <p>Two of the three actions are now complete, the final action, the delayed DRM (link to minute 915 above) will be carried forward to the FY25/26 AGS cycle with the ongoing management and monitoring. The Committee noted the report.</p>	<p><b>Noted.</b></p>
<p><b>919</b></p>	<p><b>Forward Planner - Terms of Reference and Schedule of Work 2026/27.</b> MP presented the revised ToRs proposing some minor updates to terminology (e.g., Chief Officer Team) as well as 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</p>	

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	<p>to avoid single-person decisions. This proposal reflects current recruitment challenges. The proposals were approved. The committee further debated the merits of including examples of confidential items in the ToRs, ultimately deciding to keep the language general.</p> <p>HC requested an update on the recruitment of new JIAC Members. MP described the ongoing difficulty in recruiting independent members, noting that both potential new members are no longer available. MP suggesting that a modest remuneration be considered, as practised in Cleveland, which could improve committee stability.</p>	<b>Approved.</b>
<b>920</b>	<b>Next Meeting.</b> Thursday 25 <sup>th</sup> June 2026 at 10:00. Hybrid attendance	
<b>921</b>	<b>Dates of 2026 Meetings:</b> Thursday 24 <sup>th</sup> September 2026 at 10:00. Thursday 17 <sup>th</sup> December 2026 at 10:00.	

**Actions Agreed:**

No.	Action / Update	Owner	Date Issued	Date Closed
<b>78</b>	<b>Health &amp; Safety Audit.</b> 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.	LB-W	23.09.25	
<b>79</b>	<b>Extraordinary Meeting to Review FY24/25 Auditors Annual Report.</b> IM is to liaise with all Members and key stakeholders and send the invite once confirmed.	IM	04.12.25	24.03.26
<b>80</b>	<b>Internal Controls and User Lockouts.</b> 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.	LB-W	26.02.26	
<b>81</b>	<b>Combined Authority Representation.</b> Attendance of relevant Combined Authority representatives at future is to be put in place in order to address questions and provide updates on audit actions.	MP	24.03.26	
<b>82</b>	<b>Increase In Reported Police Misconduct.</b> Police misconduct across the 43 Forces in England and Wales had seen a 20% increase in FY24/25. An update is requested at the next meeting detailing the current position of NYP regarding any percentage increase in misconduct allegations.	DCC	24.03.26	
<b>83</b>	<b>Performance Indicator In Fulfilling Statutory Information Requests.</b> Clarity is to be provided as to whether the FOI percentage compliance rate reported is a cumulative figure, an update is required at the next meeting.	JB	24.03.26	