

North Yorkshire Police  
Record of Meeting



**Meeting:** Joint Independent Audit Committee  
**Time and date:** Tuesday 19 March 2019, 14:00-16:00  
**Location:** Haigh Meeting Room, Ground Floor, Alverton Court  
**Chair:** Jason Brine

**Attendees:**

Name	Role
Lisa Winward (LW)	Chief Constable
Max Thomas (MT)	Member
Helen Fowler (HF)	Member
Pauline Fox (PF)	Member
Asim Ashraf (AA)	Member
Michael Porter (MP)	PFCC's Chief Finance Officer
Jane Palmer (JP)	Chief Constable's Chief Finance Officer & Chief Accountant
Donald Stone (DS)	Risk & Assurance Manager
Phil Church (PC)	Internal Audit (RSM)
Gavin Barker (GB)	Mazars
James Collins (JC)	Mazars
Dan Harris (DH)	Internal Audit (RSM)
Shain Yapp (SY)	Personal Assistant to the Commissioner's Chief Finance Officer (Minute taker)
Chrissy Watts (CW)	Risk and Assurance
Member of the Public	Agenda was revised to accommodate the private items

**Apologies:**

Name	Role
Heather Cook	Member
Fraser Sampson (FS)	Interim Chief Executive Officer

**Items and Decisions:**

No.	Discussion	Outcome / Decision
421	<b>Attendance and apologies</b> It was noted a quorum of the Committee was present. The Chair welcomed Asim Ashraf (Member).	
422	<b>Declaration of Interest</b> There were no declarations of interest in the matters to be discussed at the meeting.	For information
423	<b>Minutes of previous meeting</b>	For information

No.	Discussion	Outcome / Decision
	The minutes were approved for publication.	
424	<p><b><u>Matters arising</u></b>  There were no matters arising from the previous meeting that were not included on the agenda for this meeting.</p>	For information
425	<p><b><u>Code of Corporate Governance</u></b>  MP provided an update on the considerable organisational change currently in progress integral to the Transformation 2020 programme, advising that from the 1<sup>st</sup> of April changes would be implemented internally. A significant number of Staff who have been employed by the Commissioner would be transferred to the Chief Constable in line with the stage two transfer agreement.</p> <p>As a result of the above changes a review of the Code of Corporate Governance was being carried out by the PFCC and CC, however at this point changes were being discussed and a summary of them would be shared with the committee in the May meeting.</p>	Action 22
426	<p><b><u>Internal Audit</u></b></p> <p>1. 2018/19 Progress  DH gave an overview of the internal audit progress for the 2018/19 financial year giving assurance:</p> <ul style="list-style-type: none"> <li>• that all planned work will be delivered in the expected timescales (87% complete); and</li> <li>• based on current information a positive year end opinion for both the CC and PFCC should be issued.</li> </ul> <p>2. Reports Considered at the Meeting:</p> <p><b><i>HR Management: Sickness and Absence including Medical Retirement</i></b></p> <ul style="list-style-type: none"> <li>• No questioned raised</li> </ul> <p><b><i>Transport utilisation</i></b></p> <ul style="list-style-type: none"> <li>• Questions were raised on the adequacy of audio conferencing; was it of a level that will allow cost saving by maximising the efficiency of travel and travel time?</li> </ul> <p><b><i>Subject Access</i></b></p> <ul style="list-style-type: none"> <li>• MT queried on the target implication dates being met in time due to the management response on lack of resources. CC LW advised that T2020 proposal have identified this as part of the programme and process would be put in place to realign resources. It was suggested that the ICO report shared at the Information Management meeting be shared at this meeting each ¼ as part of the Claims Overview reporting.</li> </ul>	<p>Substantial Assurance</p> <p>Reasonable Assurance</p> <p>Partial Assurance</p> <p>Partial Assurance  Action 23</p>

No.	Discussion	Outcome / Decision
	<p><b>Follow up of Previous Internal Audit Recommendations: Visit 2</b></p> <ul style="list-style-type: none"> <li>• DH confirmed this was the 2nd review of the year and was designed to provide JIAC with assurance that closed actions were supported by appropriate evidence.</li> <li>• DH confirmed 'Reasonable Progress' was being made in implementing agreed management actions.</li> </ul> <p>3. 2019/2020 Internal Audit Strategy</p> <p>DH presented the proposed strategy for 2019/20 which had been discussed with key stakeholders at the Force and the PFCC. The plan had been developed using risk management processes and utilising Strategic Priorities of the organisations to include the needs of material stakeholders. Priorities were established and agreed to meet the established budget and risk profile. The HoIA confirmed:</p> <ul style="list-style-type: none"> <li>• there remained flexibility to commission additional work should the need arise.</li> <li>• DH had every confidence that based on previous coverage this was a comprehensive plan.</li> <li>• financial control was and would continue to be captured throughout the T2020 process.</li> <li>• fees, conformity with internal auditing standards, that there were no conflicts of interest and the Internal Audit Charter was highlighted.</li> </ul> <p>LW suggested that a list of planned external body inspections (HMICFRS etc.) be made available to the committee to give assurance of the scrutiny being carried out. It was suggested that this list could be added to the internal audit report.</p>	<p><b>The internal audit strategy (and charter) was approved</b></p>
427	<p><b>External Audit report</b></p> <p>GW confirmed to the meeting that the PFCC, CC and Chair had agreed that the PFCC and CC reporting to the JIAC would be consolidated rather than reporting each separately. Any issues applicable to either the PFCC or CC, as appropriate, would be highlighted in any reporting.</p> <p>The following External Auditor reports were considered by the meeting:</p> <p><b>Audit Strategy Memorandum:</b> Including audit scope, approach and timeline, significant risks, value for money, fees, independence (and potential threats) and materiality. No questions were raised.</p> <p><b>Audit Progress Report:</b> No questions raised.</p>	<p><b>Noted</b></p> <p><b>No concerns or issues to raise with PCC or CC</b></p> <p><b>Noted</b></p>
428	<p><b>Internal Audit Recommendations Tracker</b></p>	

No.	Discussion	Outcome / Decision
	The Chair thanked DS and his team for the level of information; stating that the tracker was informative as well as offering assurance that work was progressing in the right direction.	
429	<p><b><u>HMICFRS Reports</u></b>  DS gave an overview on how recommendations have been and continue to be delivered, updated and implemented utilising available tracking systems. JB requested that a demonstration of the tracking software be available prior to the next meeting to provide further assurance</p>	<b>Action 20.b</b>
430	<p><b><u>Risk Management / Strategic Risk Register / Business Continuity Overview</u></b>  DS gave a general overview to the meeting and responded to their queries. The Chair thanked DS for producing such a comprehensive and informative document which offered assurances on the work being carried out.</p>	
431	<p><b><u>JIAC Terms of Reference and Forward Planner</u></b>  JB suggested some changes to the Terms of Reference. MP and DS agreed to work on this and give an update at the next meeting.   JB would like the pre-meetings to be recorded on the planner as well as the member's annual self-assessment responsibilities.</p>	<b>Amendments to the JIAC ToFR were agreed – to be finalised with the Chair</b>
432	<p><b><u>Business Updates</u></b>  A comprehensive update was delivered by the Transformation 2020 leads at the member's pre meet (Rena Brown and Charlie French).</p>	
433	<p><b><u>Civil Claims</u></b>  MP invited the members if they had any questions, he suggested that if he couldn't answer them immediately, he would either respond outside the meeting or going forward invite the authors of the report to attend the next meeting.   Members confirmed that they found this report helpful for quarterly updates and they looked forward to the annual civil claims detailed report in July.</p>	<b>Noted</b>
434	<p><b><u>Update on last year's AGS areas for development and progress</u></b>  DS provided an update on the progress. Advising that several working groups have been set up to work through the suggested areas for development.</p>	<b>Noted</b>
435	<p><b><u>Review of Accounting policies</u></b>  JP provided an update to the members, suggesting that there were no significant changes expected. External auditors had no questions at this point. Accounts to be presented to the next Executive board for ratification from the Chief Constable and Commissioner.</p>	<b>The Accounting Policies were endorsed as appropriate</b>
436	<p><b><u>Quarterly Financial update</u></b>  No questions were raised.</p>	<b>Noted</b>

No.	Discussion	Outcome / Decision
	MP advised that the Medium term financial plan will be brought to the next meeting for the committee's perusal.	
434	<u>Dates of future meetings</u> 23 <sup>rd</sup> July 2019 28 <sup>th</sup> November 2019 17 <sup>th</sup> March 2020	Noted
435	<u>AOB</u> None raised	

**Actions Agreed:**

<b>No.</b>	<b>Action / Update</b>	<b>Owner</b>	<b>Date Issued</b>	<b>Date Closed</b>
<b>20</b>	<b><u>HMICFRS Reports</u></b> Requirement for useable tracker / report / management information based on the HMICFRS tracking software	DS	20.11.2018	
<b>20.b</b>	JB requested that a demonstration of the tracking software be available prior to the next meeting.	DS	19.03.2019	
<b>21</b>	<b><u>Financial Reporting</u></b> In accordance with the Terms of Reference in year financial reports / executive overview should be provided on a quarterly basis for PFCC and CC	MP/JP	20.11.2018	
<b>22</b>	<b><u>Corporate Governance changes</u></b> A summary of Corporate Governance changes to be provided by MP in the May meeting.	MP	19.03.2019	
<b>23</b>	<b><u>ISO report</u></b> The ISO reporting provided at the Information Management meeting to be incorporated into the Claims Overview reporting each ¼ for the JIAC.	DS	19.03.2019	

**The next meeting will take place at Tuesday 23<sup>rd</sup> July - Haigh Meeting Room -14:00 -16:00.  
Papers for discussion are to be submitted by close of play one week prior to the meeting date.**

**A pre-meeting for the members will take place at Tuesday 23<sup>rd</sup> July - Haigh Meeting Room -13:00 -14:00.**