

**NORTH YORKSHIRE POLICE, FIRE AND CRIME COMMISSIONER**

**NORTH YORKSHIRE FIRE AND RESCUE SERVICE**

**Independent Audit Committee**

**Meeting:** Independent Audit Committee  
**Time and date:** Thursday 25<sup>th</sup> June 2024  
**Location:** Haigh, Alverton Court & Via Microsoft Teams  
**Chair:** Jo Gleeson

**Attendees:**

<b>Name</b>	<b>Role</b>
Michael Porter (MP)	Assistant Director of Resources (Deputy s73 Officer for Police, Fire and Crime Functions)
Tom Hirst (TH)	Area Manager
James Manning (JM)	Group Manger
Amanda Wilkinson (AW)	Director of Service, Design & Delivery
Phil Church (PC)	RSM
Damian Henderson (DH)	Area Manager – Director of Service Improvement and Assurance
Fiona Kinnear (FK)	OPFCC - Fire Rescue Authority Manager
Stuart Green (SG)	Member
Gavin Barker (GB)	Mazars
Abi Medic (AM)	Mazars
Claire Godfrey (CG)	Head of Finance
Lisa Stitt (LS)	Assistant Chief Officer
Holly Adams (HA)	RSM
Shain Yapp (SY)	Personal Assistant, Executive Support for the Chief Officer Team
Roman Pronyszyn	Member

Simon Dennis (SD)	Chief Executive Officer/Monitoring Officer, OPFCC
Damian Henderson (DH)	Area Manager – Director of Service Improvement and Assurance
Matt Walker (MW)	Deputy Chief Fire Officer

### Apologies

Name	Role
Naomi Mackenzie (NM)	Data Protection Officer

### Items and Decisions:

No.	Discussion	Outcome / Decision
1.	<b>Attendance and Apologies</b> Apologies noted. Damian Anderson, Matt Walker, Phil Church, Heather Cook	
2.	<b>Declaration of Interest</b> There was no declaration of interest.	<b>For information</b>
3.	<b>Minutes and Actions of the previous meeting</b> The minutes of the previous meeting 11 <sup>th</sup> April 2024 were agreed.	
4.	<b>Matters Arising</b> For noting: Awareness for members of any matters in relation to the previous agenda/minutes which have occurred since the last meeting.	
5.	<b>Tactical Leadership Team Update Report</b> <b>Information Governance:</b> LP advised that the figures shared in the report are not completely accurate and confirms we are more than 39% fully compliant. The reason for the low numbers is due to recent unpredicted changes in staffing. LP and NM are meeting weekly to obtain accurate figures and will report back. JM provided assurance to the members, that a new E- learning coordinator post has been generated, when they are in post, they will be in the position to fully use, identify and utilise the Pro system. <b>Corporate Risk Management</b> <b>TLT update:</b> TH provided an overview of the report, sharing the findings of the Grenfell Tower review from NFCC, TH advised that NYFRS are in a good place and only slightly behind in one step. NYFRS are working towards preparing exercises to guarantee that what we have put in place will work exactly how it is intended to. Members suggest some of the wording could be tweaked to be more precise. Chair extended her thanks to TH and the DBS team.	

No.	Discussion	Outcome / Decision
	<p><b>Health and Safety</b>            Chaired questioned the high number of RIDDOR incidents. TH to provide details outside the meeting due to the sensitivity.            Action: TH to provide some understanding on the incident, ensuring confidentiality is not breached.</p>	<p><b>Action 36</b></p>
<p>6.</p>	<p><b>HMICFRS</b>            The Chair thanked DCFO MW for preparing the reports and extending thanks to TH for presenting the details at the meeting.            No questions raised.</p>	
<p>7.</p>	<p><b>SOW</b>            MP provided an overview of the Schedule of Works; it was agreed by all that there were no changes were required.</p>	
<p>8.</p>	<p><b>Draft Statement of Accounts</b>            MP advised it had been a challenging period to complete the statement of accounts; this due to changes in governance and the abolition of the previous organisation that was known as the North Yorkshire Police Fire and Crime, Fire and Rescue Authority. MP Stated that NYFRS accountants were required to produce a set of accounts to 6th of May 2024 within a short period of time, 42 days in total.            MP shared that CG has done an excellent job in delivering the accounts and requested that his thanks are recorded. ‘CG’s exceptional commitment’ enabled NYFRS to provide and finish the accounts by the 17th of June, at which point we then were able to pass the accounts across to external audit for their work to begin.            The Chair confirmed she had gone through the accounting policies and reviewed the annual Statements, and requested it be noted for the minutes, and for prosperity, her thanks to CG in completing these unique and vastly different accounts.            CG thanked her Team for their hard work and commitment in completing the accounts.            MP advised that current systems and procedures will still be in place until March 2025.</p>	
<p>9.</p>	<p><b>Draft Annual Governance Statement</b>            MP advised as with the accounts; this will be the last standalone report. Highlighting key points, suggesting that high level of detail be given to the actions.            Members agreed the report was detailed and clear. However disappointed that some issues have been raised for the second year.            Chair has asked for a report be provided to the members intermittently of any postponements. Member suggested a record of all audit recommendations and where they are being implemented be shared at each meeting.            MP requested that if members would like anything adding or amending on the report it be submitted by the end of August.</p>	
<p>10.</p>	<p><b>RSM</b>  <b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• <b>Progress paper</b></li> </ul> <p>DH provided a synopsis of the report, predicting a second year of negative judgment at year end. DH advised that there have been a couple of changes since issuing the reports, however, in effect what the report is summarising is that 23/</p>	

No.	Discussion	Outcome / Decision
	<p>24 plan of work is complete. NYFRS still have three reports in draft or revised draft status rather than final status. RSM had hoped they had been ready for today; the paper explains the reasoning for that. DH advised that RSM are very much looking to work with the Officers to bring the three to a conclusion. GB advised external audit will formulate their judgement when the report is completed.</p> <ul style="list-style-type: none"> <li>• <b>Sector Briefing</b></li> </ul> <p>No questions raised.</p> <ul style="list-style-type: none"> <li>• <b>Security policy framework</b>, RSM are still awaiting response. AW is making this her priority and can bring back to the September meeting.</li> </ul> <p>Chair extended her thanks to the RSM Team for the work they have done of the last 12 months</p>	
11.	<p><b>Corporate Director’s JIAC &amp; IAC Governance Review</b></p> <p>SD shared, the core instruments of governance have been stable for a considerable length of time. There has been significant reworking of constitution instruments recently which will require refinement. Input, and feedback, from this Committee during that refinement process would be welcomed with an aim of achieving an exemplary and deliverable setup within the public interest.</p> <p>Chair noted the significant work conducted thus far and acknowledged the work ahead. IAC’s paramount concerns remain internal control, risk, and assurance; this Committee stands by to support this pursuit.</p> <p>Updated progress reports would be welcome, showing tracked changes and version control to aid following the progress and development. It was agreed a report will be provided at the September meeting.</p> <p>A Combined Authority Working Group is being formed to complete this constitutional work with an estimated requirement of 12 – 18 month, IAC members are invited to become part of this Working Group. An information flow between this Committee and the Combined Authority is envisioned to be included within the Constitution, with Minutes being shared and annual reports produced.</p>	
12.	<p><b>External Audits:</b></p> <p>Following a global partnership, GB informed the Committee that since 01.06.24, Mazars had rebranded as Forvis Mazars LLP. There is no change to the provision of service to NYFRS.</p> <p>The 22/23 Audit remains ongoing due to a final outstanding pension audit. Latest indications are that the pension report will be provided in July 2024; this is disappointing, but not a reflection of the NYFRS Pension, the delay sits with the pension auditors. Once received, the 22/23 audit will be signed off and a report</p>	

No.	Discussion	Outcome / Decision
	will be completed and distributed. From 23/24, Forvis Mazars will become the NYP Pension Auditors. With the General Election recently announced, the 'backstop arrangements' process has been halted which removes the additional Sept 24 deadline.	
13.	<b><u>Dates of future meetings</u></b> 19 <sup>th</sup> September 2024 28 <sup>th</sup> November 2024 20 <sup>th</sup> March 2025	
14.	<b>Any Other Business</b> <b>Chair's Resignation</b> MP thanked the Chair for her valuable input over her tenure as Chair to the NYFRS Independent Audit Committee and wished her well on her retirement.	

**Actions Agreed:**

No.	Action / Update	Owner	Date Issued	Due Date	Date Closed
35	<b>Devolution updates:</b> SD asked if a paper on devolution could be added to the forward planner, however dates cannot be secured at this point. MP advised that the next meetings are in November and March, therefore the alternative option is to discuss outside the meeting to understand where the IAC fit in the new process. Members agreed to another meeting.  11.04.2024: MP provided a brief update in SD's absence	SD	Open date Preferably prior to March or this may happen outside the meeting.  25 <sup>th</sup> June 2024		25/06/24
36	Health and Safety: Chaired questioned the high number of RIDDOR incidents. Action: TH to provide some understanding on the incident, ensuring confidentiality is not breached.	TH	25 <sup>th</sup> June 2024	19 <sup>th</sup> September 2024	

**The next meeting of the IAC will take place at 15:00 on 19th September 2024 as a hybrid meeting hosted both at HQ and via Teams**