



Independent Audit Committee (IAC)

DRAFT Summary Minutes

Meeting: Independent Audit Committee
Date and Time: Tuesday 15th October 2024, 15:00 – 16:30hrs
Location: Haigh Conference Room, Alverton Court & Via Microsoft Teams
Chair: Roman Pronyszyn

Attendees:

Name	Role
Roman Pronyszyn (RP)	Member & Chair
Dr Stuart Green (SG)	Member
Heather Cook (HC)	Member
Matt Walker (MW)	NY FRS - Deputy Chief Fire Officer
Lisa Stitt (LS)	Assistant Chief Officer
Lee Chapman (LC)	Deputy Director of Support Services and Transformation
Mark Ayres (MA)	OPFCC - Director of Public Confidence
Claire Godfrey (CG)	OPFCC - Head of Finance
Michael Porter (MP)	OPFCC - Assistant Director of Resources (Deputy s73 Officer)
Tamara Stevens (TS)	OPFCC - Director of Delivery & Assurance
Amanda Wilkinson (AW)	OPFCC - Director of Service, Design & Delivery
Holly Adams (HA)	RSM - Internal Audit
Phil Church (PC)	RSM - Associate Director
James Collins (JC)	Forvis Mazars - Director of Public Services
Ellie Horsely (EH)	Forvis Mazars - Audit Manager
Ian McClelland (IM)	Governance Support Officer

Apologies:

Name	Role
Paul Gibb	Member (pending vetting)
Peter Topping	Member (pending vetting)
Simon Dennis	OPFCC - Chief Executive Officer/Monitoring Officer
Damian Henderson	NY FRS Area Manager – Director of Service Improvement and Assurance

Items and Decisions:

No.	Discussion	Outcome / Decision
1.	Attendance and Apologies. Apologies noted.	

No.	Discussion	Outcome / Decision
2.	<p>Declaration of Interest. There were no declarations of interest.</p>	
3.	<p>Minutes and Actions of the Previous Meeting. The Minutes of the meeting held on 25.06.24 were reviewed. Noted that there are minor amendments to be rectified to the attendance list and within the manuscript. The Minutes were recorded as accurate and were proposed for approval by Chair. Approval seconded by SG.</p> <p>MW provided an update on the E-Learning post discussed within para 5 of the Minutes. The post has been graded and progressed through relevant governance and will be advertised asap.</p>	<p>Approved.</p>
4.	<p>Matters Arising.</p> <p>4.1. Action #35 – Devolution Paper to be Added to Forward Planner. Action completed on 25.06.24.</p> <p>4.2. Action #36 – High Number of RIDDOR Incidents. No update was provided. An update is required prior to the next Board.</p>	<p>Action closed.</p> <p>Action remains open.</p>
5.	<p>Tactical Leadership Team Update Report.</p> <p>5.1. Performance Indicators, Productivity and Efficiency. MW provided a summary performance update regarding prevention activities and the targeting of high-risk vulnerable individuals who have been identified as high risk through the Partnership Referral Scheme. An efficient method of contacting vulnerable individuals has been mapped through the Community Risk Group.</p> <p>Fire engine availability across the sector has decreased. This was noted as due to a number of factors. This issue is being mitigated by the core element of firefighters providing secondary cover. The Operational Effectiveness Working Group has challenged data and processing which has reduced the call out response times across the sector.</p> <p>Chair noted the abbreviations and acronyms within the paper and suggested a little more clarity in order for the public to better understand.</p> <p>Chair enquired if the NY data could be compared against other Fire & Rescue Services (FRS). MW highlighted the difficulties in comparisons, notably due to the size and geography of NY (the entire West Midlands FRS area would fit within just one region of NY).</p> <p>MW noted that a recently given presentation to members of the community had gone well. Difficult to extract meaningful data which allows the communities of York and NY to see some of the initiatives being carried out by NY FRS. NY FRS are getting better at compiling data to show progress and the Deputy Mayor had been happy with the content of the presentation.</p> <p>5.2. Information Governance. Presenter not available due to undertaking a handover of responsibilities. For assurance, there are no matters of significance that require the Committee’s immediate attention.</p>	

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	<p>5.3. Corporate Risk Management. MW provided information regarding the removal of the Minimum Service Level Agreement which directed critical organisations to have a minimum service level during times of industrial action. This has been removed by an Act from the new government. That amendment has been reflected within Risk #5488 regarding NY FRS ability to perform statutory duties during times of industrial action.</p> <p>The Committee received updates on other areas of risk detailed on the Risk Register.</p>	
6.	<p>Internal Audit Tracker. Update provided by AW. Internal Audit Update Tracker was shared which has been created to consolidate the Internal Audit reports and track progress being made against those recommendations.</p> <p>Progress of the recommendations was discussed in detail with updates provided on the number of recommendations completed and closed, the number on track and those that are overdue. Reasons for overdue recommendations were presented and accepted by the Committee.</p> <p>SG welcomed the report and to see a definitive position, and reasonable mitigations, for the recommendations. Discussions noted the exposure to risk whilst the remaining recommendations remained open and noted that due diligence is carried out and overseen by LS.</p> <p>The progress was noted by RSM.</p>	
7.	<p>Audit Committee Annual Report. Chair noted that it was a good, clear document and shows the amount of work achieved by the Committee. Other than minor manuscript amendments Chair was happy to approve the Report.</p> <p>The Report will be escalated to the Executive Board in order that an overview of the year's progress and remaining areas of risk are known.</p>	Approved.
8.	<p>HMICFRS Report. MW noted the inspection date of 05.01.25 and preparatory work remains ongoing via sub-meetings of the Risk & Assurance Group to track progress and the route-to-excellence. NY FRS are working with other FRS to extract best-practice and be able to evidence progress to HMICFRS. Senior Responsible Owners of each element of the inspection criteria are subject to scrutiny and benchmark themselves against 'good' and then are open to peer review. A 'check-and-challenge' process has been embedded within the organisation.</p> <p>The outcome of a national inspection regarding the handling of misconduct was discussed with further recommendations and areas for improvements to be achieved within certain deadlines. Chair directed that progress updates are to be provided on a regular basis.</p>	Action #37
9.	<p>Audit Committee Schedule of Work. All Members were content, subject to any necessary amendments to dates due to backstop deadlines noted at para 11 below.</p>	

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10.	<p>Internal Audit.</p> <p>10.1. Progress Paper. The paper covered the latter period of FY 23/24 and progress thus far with delivering FY 24/25. Progress on the audit recommendations was shared with the Committee at para 6 above.</p> <p>10.2. Follow-Up. The paper covers the FY 23/24 internal audit plan. Positive progress was noted as having been made, although there is further progress required in certain areas. A <i>reasonable assurance</i> was given. The Committee noted and agreed that the organisation should be striving to improve further and achieve a <i>good</i> level of assurance.</p> <p>10.3. Asset Management. This audit resulted in a <i>minimal assurance</i> opinion and noted areas of failure within the maintenance services, testing, timeliness and asset reconciliations. Members noted their concerns of the audit findings. RSM will be conducting a follow-up audit in this area within FY 25/26.</p> <p>Due to the findings of this audit, a sub-working group has been created to report to the Risk & Assurance Board and reassurance has been provided from the working group that the issues raised will be tackled. MW noted that the audit on this particular area was requested by NY FRS as concerns were being highlighted. Acknowledging the uncomfortable findings, the baseline is now known, and actions, progress and accountability are in place. Further noted that the deadline for the actions has been set as 31.03.25 which will be after the audit plan for 24/25 will have been set. The Committee directed that the promised actions are delivered by 31.03.25.</p> <p>10.4. Annual Report. The DRAFT Annual Report had been presented to the Committee in June, no material changes have been made since that date.</p> <p>The Committee noted the difficult content of the Report which will be escalated to the Deputy Mayor. The Committee further noted that this is the second year with the least level of assurance given. Delivery of actions is key to be able to demonstrate a level of improvement.</p> <p>10.5. Security Policy Framework. The audit received a <i>minimal assurance</i> opinion. AW noted that many of the security issues raised within the report have been rectified as demonstrated by the tracker at para 6 above. MW noted that there were 200 actions, each has been prioritised and remedial work continues at pace.</p> <p>The Committee noted the sobering report. Again, the deadline date was noted as being 31.03.25, this was challenged and actions should be looked at to be completed by Feb 25. RSM were requested to set deadlines of before 31st March of a given year which will assist in conducting follow ups and assessing progress before final opinions are included within annual statements and are published.</p>	

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11.	<p>External Audits Progress Report.</p> <p>Confirmation was received that resources are in place to deliver an audit opinion ahead of the 28.02.25 backstop date for FY 23/24 audits, assuming that pension fund assurance is provided, timely responses to enquiries are received, or no significant areas within the audit emerge. Areas of significant risk had been identified and noted as being consistent with areas of risk in previous years.</p> <p>The Committee welcomed Forvis Mazars proactive resourcing and commitment to achieve a completed audit prior to the backstop deadline.</p> <p>Confirmation was received that the FY 22/23 Pension Fund Assurance remains outstanding and is vital to achieving the backstop date of 13.12.24 for FY 22/23 audits. Whilst the Pension Fund audit has been received by Forvis Mazars, it has been returned to the auditors with queries regarding completeness of the assurance that has been provided. It remains outstanding.</p> <p>The meeting scheduled for 28.11.24 would provide the opportunity to review that Pension Audit should it be available, otherwise the meeting may require re-scheduling into early December.</p>	
12.	<p>AOB.</p> <p>Noted that two new Committee Members are currently undergoing vetting checks, once complete it will return the Committee back to five Members. The application process remains open and a further Member would add resilience.</p>	
13.	<p>Next Meeting.</p> <p>Subject to availability of audits and backstop deadlines, the next meeting is scheduled for Thursday 28th November 2024 at 10:00.</p>	
14.	<p>Dates of Future Meetings.</p> <p>20th March 2025 at 10:00 19th June 2025 at 10:00 18th September 2025 at 10:00 4th December 2025 at 10:00</p>	

Actions Agreed:

No.	Action / Update	Owner	Date Issued	Due Date	Date Closed
36.	<p>Health and Safety.</p> <p>Chair questioned the high number of RIDDOR incidents. TH to provide some understanding on the incident, ensuring confidentiality is not breached.</p>	TH	25.06.24	19.09.24	
37.	<p>HMICFRS Report.</p> <p>Progress updates are to be provided on a regular basis regarding the recommendations and areas for improvements noted within the national inspection of handling misconduct.</p>	MW	15.10.24	First update on 28.11.24	