

**North Yorkshire Police
Joint Independent Audit Committee
(JIAC)
DRAFT Summary Minutes**



Meeting: Extra-Ordinary Joint Independent Audit Committee
Date and Time: Monday 24th February 2025, 15:00 – 15:45hrs
Location: Via Teams
Chair: Dr Stuart Green

Attendees:

Name		Role
Dr Stuart Green	(SG)	Member & Chair
Heather Cook	(HC)	Member
Roman Pronyszyn	(RP)	Member & Vice Chair
Michael Porter	(MP)	OPFCC Chief Finance Officer
James Collins	(JC)	Forvis Mazars LLP Engagement Lead & Audit Director
Gillian Havelock	(GH)	NYP Governance & Assurance Lead
Ian McClelland	(IM)	NYP Governance Support Officer

Apologies:

Name		Role
Louise Branford-White	(LB-W)	NYP Chief Finance Officer

Items and Decisions:

No.	Discussion	Outcome / Decision
823	Attendance and Apologies. Attendance and apologies are noted above.	
824	Declaration of Interest. There were no declarations of interest.	
825	External Audit. 825.1 Audit Completion Report. JC provided a summary of the main findings of the audit report, highlighting the proposed <i>Disclaimer Opinion</i> , which provides no audit assurance. JC further noted that this opinion was not a reflection on a lack of processes or effort, but mainly due to the unfortunate timeframe put in place from an extended financial period up to 06.05.24, and a government mandated backstop date for publishing of accounts of 28.02.25. Time and resource constraints prevented the full auditing process to be completed. The report does identify key control deficiencies, notably bank reconciliation, unaccounted depreciation and pension assets. The impact of	

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	<p>£844k falls below the Materiality Level threshold. Following re-inspection, the report acknowledges the work carried out to remove previously noted causes for concern. The report highlights that the backstop date had impeded the auditor's ability to conclude the audit.</p> <p>MP acknowledged the report. It is not a position that the organisation wants to be in and reflects the size of the accounts and challenges of the extended financial year to transition to the Mayoral Combined Authority and shorted audit timeframe which financial systems are not set up to do. A combination of multiple financial activities taking place at the same time resulted in this disappointing report. The report finding does not reflect the hard work carried out internally, and the support afforded by Forvis Mazars throughout the process. Internal processes will be reviewed; not reconciling the account as at 06.05.24 was an oversight and error and significantly impacted the audit process.</p> <p>MP confirmed that the accounts will be published by the statutory 28.02.25 backstop deadline, clearly noting the Disclaimed opinion and remedial work which will continue beyond February to rebuild confidence and assurance for the FY24/25 opening balance position. The challenges highlighted can be addressed within a short space of time. MP proposed that, in order to provide managerial, process and audit reassurance to the Members and organisation, that an update be provided at the scheduled June JIAC.</p> <p>Chair and Members acknowledged the concerning report and recommended it to the Mayor and Chief Constable. Members also noted the effort and professional rigour that had been afforded to the audit process and the factors surrounding the opinion; there is no lack of skill set or any underlying issues with internal year-end processes and procedures, just a deficit of time. Any measure of assistance and support that the Members could provide was offered. Chair agreed that a focussed update be provided at the June Meeting.</p> <p>825.2. Auditor's Annual Report FY23/24. JC noted that this report mirrors much of the information contained in the Audit Completion Report. This report highlights the positive work carried out to successfully address the previous areas of significant weakness regarding value-for money. Recommended actions to assure accuracy on debtors, creditors and cash balances are included.</p> <p>There were no questions or challenges and the Members recommended the report to the Mayor and Chief Constable.</p> <p>825.3. Final Statement of Accounts (PFCC and CC). MP confirmed that both sets of accounts will be updated with the audit opinion, signed and be published by the statutory 28.02.25 deadline.</p>	<p>Recommended.</p> <p>Action #73</p> <p>Recommended.</p>

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	<p>Going forward, there may only be a set of CC accounts for auditing as the PFCC will possibly be absorbed into the wider Mayoral Combined Authority accounts. This will provide another challenge within the upcoming financial year and subsequent closedown.</p> <p>There were no further questions and Members recommended the accounts to the Mayor and Chief Constable.</p>	Recommended.
826	<p>Final DRAFT Annual Governance Statement (AGS) 2023/24. GH provided an update that since the previous meeting had reviewed the DRAFT AGS, no further changes had been made. This AGS would be published alongside the final accounts.</p> <p>There were no further questions and Members approved the AGS and recommended it to the Mayor and Chief Constable.</p>	Recommended.
827	<p>AOB. No further matters were raised.</p>	
828	<p>Next Meeting. Thursday 20th March 2025 at 15:00. Hybrid attendance.</p>	

Action Agreed:

No.	Action / Update	Owner	Date Issued	Date Closed
73	<p>Audit Completion Report. At the June JIAC, MP is to provide an update on managerial, process and audit progress following the Disclaimed opinion audit report.</p>	MP	24.02.25	