



**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)
HELD ON 21 FEBRUARY 2024**

PRESENT

INDEPENDENT MEMBERS	OFFICERS PRESENT
Mike Ford (Chair)	WYCA
Jeff Colley	Julia Clough, Lead Manager Commissioning and Partnerships (for item 9.4)
Helen Kemp	Joanne Colley, Business Manager, Policing and Crime
	Julie Reid, Head of Policing and Crime
	Amanda Taylor, Delivery Support Officer
	Angela Taylor, Director of Corporate Services
	West Yorkshire Police
	Joanne Campbell, Internal Audit Manager
	Julie Edwards, Head of Accountancy
	Katherine Johnson, Assistant Chief Officer
	Neil Rickwood, Head of Audit, Risk and Assurance
	External Audit
	Alastair Newall, Director, Mazars

Item	Title	
1.	Welcome and Apologies	Apologies from Sarah Fraser, Gary Dowson and Nicola Hallas.
2.	Declaration of Interests	Helen confirmed that she was attending a Finance Meeting with the Leeds Integrated Care Board and that she was a trustee for other charities which were not commissioned or funded by the Mayor. ACTION: Helen Kemp to submit an update for the declaration of interests report.
3.	Record of Attendance	Details of Member and Officer attendance are noted on the Minutes.
4.	Minutes of the Meeting from 06.12.23	The minutes of the previous meeting held on 6 December 2023 were agreed as a correct record.
5.	Matters Arising	The items listed in this section were carried forward. All other actions/matters arising were closed. Item Ref 5.2 – Neil Rickwood confirmed that the audit of Information Systems Asset Management Devices is underway, and a report will be provided for the April committee. Item Ref 5.3 – Katherine Johnson to highlight for which areas of the Programme of Change the cost benefits can be identified for the April committee. Item Ref 5.4 – Katherine Johnson to provide a figure for non-exceptional tenders and will consider how to present these to the April committee. Katherine explained the complexity as the procurement team and some shared services were regional. The figures for committee would need to be considered and be West Yorkshire specific. Item Ref 5.6 – Supt. Sarah Fraser will arrange a meeting with Members to provide context to the risk report.

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		Item Ref 5.7 – Mike Ford – JIAC Terms of Reference will be considered after the JIAC annual report and self-assessment are finalised. Item Ref 5.9 – Julie Reid and Katherine Johnson to provide a joint report to JIAC on governance around contracts to give assurance that there is a robust and operationally efficient process in place to the April committee. Item Ref 5.10 – Angela Taylor to check if a JIAC Member/ Chair can attend the WYCA Treasury Management Advisor training, scheduled for the first quarter of 2024. Item Ref 5.12 – Angela Taylor to arrange with Bronwyn Baker to present the internal audit(s) which relate to the Policing and Crime team to the April committee.
6.	Chairs Update (verbal)	Mike Ford provided a verbal update: Membership – A successful candidate from the most recent recruitment campaign had confirmed that they were free of a conflict of interest (which was the original reason they were unable to take up the offer). An onboarding process would begin in the coming weeks with an ambition to have the member observe the April committee meeting. Wider assurance – Mike had attended the WYCA Partnership Executive Group (PEG) and the WYCA Governance and Audit Committee and highlighted good practice on the reporting of governance and compliance measures using a dashboard. Mike to share a copy of the public report with Members. ACTION: Mike to share a copy of the WYCA Governance and Audit Committee ‘Governance and Compliance Dashboard’ report with members. Mike confirmed he would continue to attend ad-hoc WYP Risk Management Groups, once or twice per year. Mike requested a copy of the most recent WYCA Performance Scrutiny Report after it had been to the Police and Crime Panel on 1 March 2024. ACTION: Julie Reid to share a copy of the WYCA Performance Scrutiny Report after it had been to the Police and Crime Panel on 1 March 2024.
7.	West Yorkshire Police Reports	
7.1	Business Update (verbal)	Katherine Johnson provided a verbal West Yorkshire Police business update: Procurement – the process to disaggregate the regional procurement function was underway. The recruitment for the Director of Procurement and Commercial was live. Affected colleagues had been given the option to choose a preferred force area, when closed WYP would have a better picture on what the West Yorkshire structure looked like. Members asked about levels of interest, which were difficult to say as the closing had not yet passed. Members welcomed the idea of having external candidates to bring in new ways of working and complement legacy structures. Finance System – The new WYP financial system was progressing well and was on track to being the phased implementation from 1 April 2024. WYP confirmed that measures were in place to help absorb the change process, including a pause on financial reporting for the first month. Members requested for an update to come to a future committee which highlighted change areas with mitigating measures. Members were assured that the process was being monitored and audited. ACTION: Katherine Johnson to provide an update on the implementation of the new WYP finance system which highlights change areas with mitigating measures. Chief Officer Team Recruitment – Recruitment was starting in May for two Assistant Chief

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		Constables. Home Office Settlement – The Home Office settlement confirmed that funding would continue for additional officers, West Yorkshire had recruited an additional 100 Police Officers on top of their baseline in 2023/24. These 100 officers were now baselined in the 2024/25 financial year. In addition, WYP requested funding for an additional 75 officers, of which the Home Office agreed funding for 43. Members sought reassurance on the challenges to recruit and were reassured that in the main challenges were on recruitment to police staff vacancies [not police officers]. National Police Air Service (NPAS) – the final business case from the transition team will come at the end of March for the NPAS Board to consider. It was noted that a transition to another host force would be significantly less onerous than a transition to a new independent body. HMICFRS Custody Inspection – Members asked about recent media coverage of Use of Force from a recently published inspection report and questioned whether it should be on the strategic risk register. Members were assured that the Assistant Chief Constable who has responsibility for custody had responded to the inspection and was addressing issues as part of a wider action plan. It was acknowledged that there were areas to improve on but that the report was in line with other force area inspections and that use of force would not be identified as a strategic risk as it is more appropriate to highlight as a local risk if mitigating actions were not being delivered. Use of Force was monitored in other boards and had specialist independent panels, such as Independent Advisory Groups, who specifically look at this risk area.
7.2	Programme of Change (verbal)	There were no new programmes on the Programme of Change and no exceptions to bring to the attention of the committee. Priority Based Budgeting (PBB) - PBB was still underway. The PBB was split into three panels. 1. Baselining 2. Productivity Changes 3. Service Levels Panel one has concluded and panel two had convened. It was expected that the exercise would be complete within the coming months. PBB would be a focus on the change update report at the next committee.
7.3	Risk Management Update	On behalf of Sarah Fraser, Katherine Johnson updated the committee on the strategic risk register. Since the last meeting there were no new, no escalated and no improved risks. Discussion had taken place about identifying a new NPAS risk which focussed more on the impact on enabling functions in WYP. This was being discussed by the Chief Officer Team. Members requested focussed discussion from the lead WYP colleague on the high-risk areas to better understand the implications on a cyclical basis. ACTION: Sarah Fraser to arrange for a subject matter expert in Cyber Attacks to attend the next JIAC meeting in April. Members to consider which further presentations would be of interest. Members questioned that nearly all the actions are marked as 'on track' and requested for a timeframe indication to be provided on the risk register to allow assurance on if the issue is on track to achieve its objective. ACTION: Sarah Fraser to including target dates on the WYP risk register.
7.4	Tender Exceptions Report	Katherine Johnson highlighted that the quarter was relatively low compared to previously. Members questioned that when a supplier is chosen as part of a tender exception exercise, that when renewed, they may still be the only supplier available; and that may be a direct consequence of choosing that supplier initially. Reassurance was given that the process allows

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		for open competition, and it is down to demand as to whether that area in the market would grow. Members asked about the impact of a previous delay on a hardware contract due to a limited timeframe. Katherine Johnson explained that there were consequences and that lessons learned had ensured that WYCA would have a better understanding of the pipeline to give more time to seek the necessary assurances. Katherine explained that having a local procurement function would better enable overviews of procurement activity and reporting of procurement activity.
7.5	Internal Audit Progress Report	Neil Rickwood confirmed the plan was progressing well and was on target. There were two reports awaiting management responses, one on the Stalking Co-ordination Unit and the other on Counter Terrorism Policing. Members welcomed sight of the audits noting that, in particular, the Stalking Co-ordination Unit was a key area in the Police and Crime Plan, integral to the work of West Yorkshire Police and an area of high public interest.
7.6	Internal Audit Follow Up Report	Jo Campbell highlighted that twelve follow ups had been closed, eleven of which related to one business area. Other follow ups on the report were being progressed. Three follow ups were overdue. Members were reassured that the Chief Officer Team receive quarterly updates on the work of Internal Audit, including outstanding or overdue follow ups.
7.7	Internal Audit Draft Directional Plan	Neil Rickwood explained that extensive consultation had taken place. One of the areas to focus on was to strengthen links with the HMICFRS liaison group to pick up on best practice and areas of interest at the earliest opportunity.
7.8	Anti-fraud and Anti-corruption Strategies	Neil Rickwood talked through report to Members and explained that a number of audits come under this umbrella, such as Air Max, Driver Training, and Vetting. Neil explained that the Internal Audit Team had positive engagement with the WYP Professional Standards Department. Members asked about the breadth of the fraud risk assessment and if it covered topics such as payroll related fraud, such as setting up 'ghost employees'. Neil spoke about the supporting fraud risk assessment which highlights risk areas and what mitigations are in place which was updated annually. Members asked for the risk assessment to be shared outside of the committee. ACTION: Neil Rickwood to share the Internal Audit fraud risk assessment with Members.
7.9	Review of Draft Accounting Policies	Julie Edwards explained that the accounting policies were mostly unchanged. WYP follow the CIPFA code of practice which gave opportunity for an advanced look at upcoming requirements, the impact, and more space to prepare. Julie referenced the changes to leases which had been a bigger change, and explained how WYP were equipped as key colleagues had attended relevant CIPFA training course and working with the Estates team, felt well prepared. Members confirmed that Mazars also had sight of changes and reassurance that there were no major changes to the way that the Chief Constable reports their accounts.
8.	External Audit Reports	
8.1	External Audit Annual Report 2022/23	Alastair Newall summarised the output of the audits. The 2021/22 accounts were signed close to the 2022/23 accounts, one annual report covered two audit cycles which included the value for money and commentary for both years. Alastair explained the National Audit Office's Code of Practice set out the three criteria, financial sustainability, governance and improving efficiency and effectiveness. Alastair confirmed that he was happy that the Chief Constable did have proper arrangements in place. For the years 2021/22 and 2022/23, Mazars had not identified any significant weaknesses.

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		Budget shortfall in the medium-term financial forecast was highlighted and positive recognition was given to the PBB strategy to ensure that WYP would be financially sustainable in the medium term. Members gave their praise and endorsement to the PBB work and gave their thanks for the work gone into it.
9.	West Yorkshire Combined Authority Reports	
9.1	Business Update (verbal)	Julie Reid provided a business update: Precept - The mayor's precept proposal to set the Council tax at £13 for a Band D property was agreed unanimously at the Police and Crime Panel, which was a 5.5% increase. The consultation that took place had a good response, higher than other areas of the similar size. The Police and Crime Panel requested the set-up of a working group to look at the precept consultation arrangements, priority-based budgeting work and for the team to report on the mid-year reserves position. Resourcing – Team vacancies had been filled and work on the partnerships review was underway. The review would start with formal boards such as the Partnership Executive Group before moving on to more informal partnership arrangements. The review aimed to reduce some of the overlap and duplication due to devolution. Funding - The Mayor agreed to continue to passport Community Safety funding to Community Safety Partners in 2024/25. The Mayor also agreed to continue to fund drug testing in police detention. The Community Safety Reserve would continue to fund the Perpetrator Service up to June 2025, fund a contribution towards the cost of appropriate adults for vulnerable adults in police custody, and provide some smaller grants to third sector organisations. The 12-month pilot of the Mayor's Women's Safety Unit would also be funded from that reserve. Specialist Recruitment - the recruitment of additional Independent Members to sit on police misconduct hearings in preparation for changes which the government's review of police dismissals would bring was about to start. Recruitment for Independent Members for the new Joint Independent Ethics Committee was also about to commence. The proposal was for five independent members, including a chair to act as a critical friend to the Mayor and the Chief Constable on the ethical implications of current and planned work for the mayor and the police. Members discussed the option to look at shared membership between the Joint Independent Audit Committee and the Joint Independent Ethics Committee and concluded that two roles were distinctive and agreed that where required, a reporting pathway between the two committees would be adequate. Restorative Justice – a tender for a three restorative justice service was about to launch. Pre-Election Period – the pre-election period for the mayoral election on 2nd May 204 would begin on 26th March 2024. The Combined Authority had a working group which focussed on the planning and management of impact of the election. Members noted that the verbal update was lengthy and requested that a written summary be circulated. ACTION: Julie Reid to send a written summary of the business update to Members.
9.2	Risk Management Update	Julie Reid informed Members that the position reported was as agreed at the Executive Team on 31 January 2024 and there was no significant change since the last update. An emerging risk was lowered as the resolution was quicker and cheaper than initially anticipated. Members reflected on the points raised against the WYP risk management report and similarly requested target dates to be included to enable better monitoring and a consistent application.

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		ACTION: Julie Reid to including target dates on the Policing and Crime and VRP risk register. Julie explained to Members that the risks would be defined between operational and strategic risks and managers would be more involved in the management of the lower operational risks. ACTION: Julie Reid to link in with Mike Ford to look at the risk reporting dashboard which goes to the WYCA Governance and Audit Committee.
9.3	Draft Annual Accounts including the Annual Governance Statement (verbal)	Angela Taylor confirmed that the 2022/23 draft unaudited group accounts were going back to WYCA Governance and Audit Committee due to changes following the approval at the end of last year, Angela confirmed she would share them outside of the committee after that meeting once they were published. The backstop date for the auditing of the 2022/23 accounts and any earlier years unsigned accounts was 30th September 2024. ACTION: Angela Taylor to share the 2022/23 draft unaudited group accounts with Members once published.
9.4	Commissioning Update	Julia Clough explained the significant growth over the last few years, the commissioning of community-based services had nearly tripled due to the types of government funding that were coming through. Members questioned how communication with providers was managed when funding wasn't confirmed. Julia explained that when the Home Office announces intended funding, that the team replicated that intention back out to providers. Members asked for clarity on what monies were awarded and which were allocated. Julia explained that a portion of monies goes immediately to fixed overheads, which left a separate portion for allocation. Julia noted this and agreed to make the report clearer. ACTION: Julia Clough to provide more clarity on the next report on awarded and allocated monies, to include narrative on overhead spend. Julia gave thanks to West Yorkshire Police for their partnership and collaboration in designing and supporting the funding around the Independent Stalking Advocacy Service. Julia spoke about the Yorkshire and Humber Collaboration which Commissioned services across the Yorkshire and the Humber region with other Police and Crime Commissioners and partners, namely the Sexual Assault Referral Centre. Members asked about the internal audit process and Julia confirmed that the WYCA Internal Audit team were looking at the work of the Commissioning Team and the process which sat behind that. Julia explained that the Internal Commissioning Group which now had legal representation specifically designed for internal scrutiny of working with internal partners. Julia highlighted a recent area of good practice on the recommissioning of the restorative justice service whereby the team funded a pilot with User Voice, a national organisation that bring lived experience of those with the criminal justice system to the forefront of the service design. The team had five trained peer commissioners with lived experience involved in the commissioning, who were also given training to become a Level One in Commissioning. Julia highlighted the uncertainty of future funding commitments and allocations from central government. A presumption was made based on previous allocations, but they may see a national shift. Julia noted that the Victims and Prisoner Bill was likely to have an impact on the way in which the team commissioned services. Members asked about alternative available funding streams. Julia explained that some would get funding from Local Authorities, some were working on their charitable status, and some would receive national funding.

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		Members questioned if the list of providers would reduce over the coming years or if less money would go to the same people. Julia responded to say that if an organisation could not be sustained that they would work with them to see how the work could continue, which could include moving the funding to another organisation to achieve the same outcomes. Members gave thanks on the comprehensive nature of the report and welcomed the lived experience extract and the excellent engagement with User Voice.
10.	JIAC Annual Report and Self-Assessment	Mike Ford introduced the 2023/24 annual report and explained that it required further review to provide clarity on how the committee covers business for West Yorkshire Police, and separately, for the Police and Crime Team. Members acknowledged the weight towards West Yorkshire Police reflecting on the difference in the size of the organisations and proportionate budget allocation. The definition in the annual report would allow for more informed consideration on whether the current weighting was appropriate and enable members to better identify any gaps; with consideration given to the work of the WYCA Governance and Audit Committee. It was noted that there was no current best practice guidance from the Home Office. Section 17 <i>“Consider a report on the effectiveness of internal audit to support the Annual Governance Statements (AGS), where required to do so by the Accounts and Audit Regulations (England) 2015.”</i> required further consideration from Neil Rickwood and Angela Taylor. ACTION: Neil Rickwood and Angela Taylor to consider section 17 of the JIAC Annual Report and provide a draft response. ACTION: All members of the committee to provide feedback to Mike Ford on the paper as presented at the committee before Wednesday 6th March 2024. Revised paper to come on the April committee. Mike Ford highlighted areas of interest from the self-assessment questionnaire responses. It was noted that the role in overseeing confidential reporting strategies should be clearer and include specific wording on whistle blowing policies which were covered under the Internal Audit Counter Fraud work. ACTION: Jo Colley to re-define confidential reporting strategies away from the External Audit section and include wording on whistle blowing policies.
11.	Review of Committee Terms of Reference	Mike Ford explained that work had been undertaken to cross-pollinate the committee terms of reference with the CIPFA suggested terms of reference for police audit committees. Mike gave reassurance that the terms of reference were broadly aligned but there was scope for further work. Members agreed that the review of the terms of reference should come after the review of the annual report. ACTION: Mike Ford to review the terms of reference after the annual report is published.
11.	Review of the JIAC Workplan	No feedback on the workplan was given.
12.	AOB	None.
Next meeting: 24 April 2024, Admin 4, West Yorkshire Police HQ, Wakefield.		