



**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)
HELD ON 6 DECEMBER 2023**

PRESENT

INDEPENDENT MEMBERS	OFFICERS PRESENT
Mike Ford (Chair)	WYCA
Jeff Colley	Joanne Colley Business Manager, Policing and Crime
Helen Kemp	Shafiq Dadhiwala, Delivery Support Officer
	Angela Taylor, Director of Corporate Services
	West Yorkshire Police
	Joanne Campbell, Internal Audit Manager
	Julie Edwards, Head of Accountancy
	Sarah Fraser, Superintendent, Corporate Services
	Katherine Johnson, Assistant Chief Officer
	Neil Rickwood, Head of Audit, Risk and Assurance
	External Audit
	Alastair Newall, Director, Mazars
	Becca Shaw, Assistant Manager, Mazars

Item	Title	
1.	Welcome and Apologies	Apologies from Julie Reid and Nicola Hallas.
2.	Declaration of Interests	None.
3.	Record of Attendance	Details of Member and Officer attendance are noted on the Minutes.
4.	Minutes of the Meeting from 18.10.23	The minutes of the previous meeting held on 18 October 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 5.1 – Neil Rickwood confirmed that a meeting will be arranged for the end of January 2024 outside of the committee, ahead of a draft plan coming to the February JIAC before the final Internal Audit Plan was signed off by the WYP Chief Officer Team. Item Ref 5.2 – Neil Rickwood confirmed that the audit of Information Systems Asset Management Devices is underway, and a report will be provided. Item Ref 5.3 – Katherine Johnson to highlight for which areas of the Programme of Change the cost benefits can be identified. Item Ref 5.4 – Katherine Johnson received clarity on the request to provide a figure for non-exceptional tenders and will consider how to present these to the committee. Item Ref 5.6 – Katherine Johnson/ Julie Edwards plan to schedule a meeting for April/ May 2024 ahead of the next accounts coming to JIAC. Item Ref 5.7 – Supt. Sarah Fraser will arrange a meeting in the new year with Members to

Item	Title	
		provide context to the risk report. Item Ref 5.9 – Mike Ford – JIAC Terms of Reference will be brought to the February committee alongside the JIAC annual report and self-assessment. Item Ref 5.12 – Joanne Colley – signpost Members to the webpage where JIAC information is published. Item Ref 5.13 – 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 5.14 – Angela Taylor Consider how the JIAC Chair reports to the WYCA Governance and Audit Committee. Invite the Chair to attend the next WYCA Governance and Audit Committee in January. Angela will confirm with Mike Ford after speaking with the WYCA G and A Chair in a planned meeting on 7 Dec 2023. Item Ref 5.15 – Angela Taylor to arrange with Bronwyn Baker to present the internal audit(s) which relate to the Policing and Crime team. Mike has an introductory meeting with Bronwyn scheduled for 11 December 2023. Item Ref 5.16 – Angela Taylor to arrange between Bronwyn Baker and Mike Ford to reflect which audits give direct and indirect assurance to the Policing and Crime Team on the WYCA internal audit JIAC report. To include planned Policing and Crime team audits for the coming year.
6.	Chairs Update	Mike Ford provided a verbal update: Membership - David O'Brien has resigned as Independent Member with effect from 30 November 2023. Work is underway to appoint a further fourth member. Wider assurance – Mike had attended the WYP Risk Management Group and the WYCA Police and Crime Executive Meeting which has supported additional reassurance to the work of the JIAC. Benchmarking - to continue to develop and review the West Yorkshire JIAC, contact has been made with the Chair of the South Yorkshire Audit Committee, further discussions will take place with South Yorkshire and other police audit committee chairs.
7.	West Yorkshire Police Reports	
7.1	Business Update (verbal)	Katherine Johnson provided a verbal West Yorkshire Police business update: Funding - the funding settlement from the government was due next week. There were early indications that the police precept increase could be £13 on a Band D equivalent. Priority Based Budgeting (PBB) - PBB is underway. The PBB is split into three panels. 1. Baselining 2. Productivity Changes 3. Service Levels Panel one has concluded and panel two will convene in a couple of months' time. The primary consideration is risk to service levels. This work is a key mechanism which feeds the Programme of Change and loops back to the Force Management Statement. HMICFRS - There is a strategic briefing with HMICFRS scheduled for January 2024. HMICFRS run a comprehensive inspection of all areas of West Yorkshire Police, including attending key strategic governance meetings and communication with frontline staff. It was noted that benchmarks are notably higher and therefore can be more challenging to achieve compared to previous inspection years. WYP welcomed the inspection and the opportunity to focus on and demonstrate its business delivery. It was seen as a healthy process to go through. Members asked about the inspectorate attending governance meetings, including if this would include JIAC. Katherine confirmed that the inspectorate can choose to attend any meeting. Members welcomed this.

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		Demand - This period had been more settled than the unprecedented demand seen in Summer 2023. It was noted that the benefits of the uplift programme are being felt.
7.1.1	Programme of Change (verbal report)	There were no new programmes on the Programme of Change and no exceptions to bring to the attention of the committee.
7.2	Risk Management Update	Sarah Fraser updated the committee on the strategic risk register. Of the 26 identified risks, nine were at target level, five were red (was previously four but now an additional risk has moved over to this strategic report which is not new), and twelve were low. Since the last meeting there were no new, no escalated and no improved risks. Moving forward, risk areas will be aligned to the governance for those areas which would give the ability to identify new and emerging threats that may need to be included on the strategic risk register. Members questioned the static nature of the risk register. Sarah gave assurance that it was usual for the strategic risk register to see less movement in comparison to local risk registers, which more regularly fluctuated. Members questioned risks being high for long periods of time, and if they should be considered business as usual. Some risks related to the national threat level. Longer term risks were acknowledged as taking time to see tangible change; assurance was given that progress was being made and keeping the risks as high on the risk register ensured they stayed in the strategic vision of the force.
7.3	Tender Exceptions Report	Katherine Johnson highlighted that there were more tender exceptions than usual due to the limited resource on offer from the regional procurement team. There was ongoing work to disaggregate the regional procurement team which will enable risks to be managed locally. It was noted that 1301 which related to digital hardware was not approved by the Mayor due to identified risk. This was now in a competitive process and should be on a new framework for February 2023. Members acknowledged the challenges and felt reassured that the governance process was working. Angela Taylor stated that to prevent non approvals, it was recommended that WYCA be sighted earlier in the procurement process to give a better overview of the pipeline of contracts coming through. Katherine Johnson stated that under the previous governance arrangements the OPCC had regular meetings with Regional Procurement and were more aware of upcoming issues to be able to brief the PCC. ACTION: Angela Taylor 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. Members questioned why 1307 – cleaning services was for a short-term contract [three months]. Katherine explained that that was due to an incorrect scheduling of rates being put forward which delayed the procurement exercise, which led to the current supplier being extended.
7.4	Internal Audit Progress Report	Neil Rickwood confirmed the plan was progressing well and was on target. A small number of audits were rescheduled around HMICFRS inspection commitments to make allowances for staff resourcing. Members sought clarity on the two different identified risks. Neil confirmed on that there are two levels of risk, the first relates to the risk for that business area on policing more broadly, and the second relates to risk identified as a consequence of the internal audit work. Members were reassured that imminently completed audits, not included in this report and due to be presented in February did not present any immediate or significant risk.
7.5	Internal Audit Follow Up Report	Jo Campbell highlighted that there were three new recommendations since the last committee, eleven overdue, one fundamental and ten significant recommendations. Members sought reassurance on the impact of outstanding recommendations that require a

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		long-term solution, and what assurances (if any) should be sought during the interim period to mitigate the identified issue(s). ACTION: Neil Rickwood to add two additional columns, one which states interim measures and a second which gives updated operational context.
7.6	Force Budget Planning	Katherine Johnson gave assurance that the budget was in a stable position and the force was better placed financially than the previous year. The 7% pay increase was confirmed as being funded this year by the Home Office. The settlement would confirm if the additional funding for pay in 2024/25 will be distributed by Grant Formula Share or by Net Revenue Expenditure, which would be impactful for West Yorkshire Police. The deficit for 2024/25 prior to the use of reserves and Priority Based Budgeting (PBB) savings sat at £11.5m. The government uplift programme boosted officer numbers and the force want to ensure the maximum number of police officers are retained for front line roles. In 24/25 the force planned to operate at a 5% vacancy factor for police staff, it was usually 4% for general turnover. Modelling at 6% and 7% for future budgeting had taken place, which would help to close the funding gap. The force was currently running at just over 8% and it was deemed reasonable to have a 6 or 7% vacancy factor. Members sought clarification on the vacancy factor actual savings. Members were informed that 8% vacancy factor broadly equates to £9m savings. Katherine Johnson confirmed that it was not an option to have a deficit budget. Any underspend would transfer into the reserves. If the precept were to be set at £13, this could enable more funding to be spent on frontline operational resourcing such as PCSO's, reducing the PCSO vacancy factor which was currently set at 10%. Members received reassurance that the financial position of the force was healthier than is usual at this point in the financial year. Katherine Johnson spoke to members about the general fund balance and explained that it was the risk reserve and stays within the reserve strategy limit which is between 2.5% and 3.5% of the net revenue budget. Members were reassured that the plan was broadly in line with what was set.
8.	External Audit Reports	
8.1	External Audit Progress Report	Alastair Newall confirmed that the audit opinion on the financial statements had been signed. It was noted that few external audit opinions had been signed for 2023 and thanks was given to all colleagues who contributed to the efficiency of this audit. A letter summarising the progress on outstanding matters was presented to the committee. There were no significant matters. There were two unadjusted misstatements which equated to £1.8m. The accounts were not amended as the amount was deemed immaterial when considering the cost of requiring the actuary to write a new report. There were no new control weaknesses recommendations. The Value for Money work is ongoing. The final report will come to the next JIAC in February, where Mazars would be able to issue their certificate. Members welcomed the opportunity to learn more about this at the planned meeting in 2024 with WYP Finance and Mazars colleagues. Formal thanks were given by Katherine Johnson to Julie Edwards, Louise Ralphs and Mazars and reiterated by Audit Committee Members.
9.	West Yorkshire Combined	

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	Authority Reports	
9.1	Business Update (verbal)	Angela Taylor provided a business update: Restorative Justice – work underway to recommission this service. Police Precept – preparation for widespread consultation on the precept figure is underway. A report is due to the Police and Crime Panel on 2 February 2023. Vision Zero - the DMPC launched the Vision Zero, a programme with an ambition to eliminate traffic fatalities and serious injuries by 2040. Race Action Plan – a five-year plan which the DMPC has supported which set out actions to create an antiracist police service.
9.2	Risk Management Update	Angela Taylor informed Members that there was no significant change. One risk was lowered due to the time lapsed. It was confirmed that the risk would be removed once a replacement solution was in place. Members questioned the disconnect between the two risk registers, noting a risk linked to the delivery of the Police and Crime Plan, identified in the Policing and Crime Team risk register was not present WYP risk register. It was noted that the delivery of the Police and Crime plan was reliant on a number of partners, of which West Yorkshire Police was one. ACTION: Angela Taylor to review the wording in the Policing and Crime risk register to consider if the successful delivery of the Police and Crime Plan should be defined as being wider than policing.
9.3	Draft Annual Accounts including the Annual Governance Statement (verbal)	Angela Taylor confirmed that the group 2021/22 accounts were signed last week. The 2022/23 group accounts will be picked up with Mazars. It was expected that these would suffer a delay due to national backlog.
10.	Governance Arrangements of Significant Partnerships and Collaborations	Katherine Johnson provided an overview of the regional collaborations in place for West Yorkshire. Katherine provided clarification on the role of a 'lead force' and a 'host force'. Assurance was given on the monitoring of operational performance at the Chief Constables Operational Board (CCOB). There was a proposal to widen the remit of the Regional Organised Crime Unit Board to include other regional services which would better enable strategic governance monitoring. Katherine Johnson highlighted wide remit of the PCC Functions shown in the Governance Boards section of the report and that that Police and Crime Plan was much wider than Policing. Members received reassurance that the Internal Audit team scoped regional functions as part of their audit plan. As part of planned discussion, Mike Ford would pick up with Bronwyn Baker about the role of WYCA Internal Audit on regional collaborations.
11.	Review of the JIAC Workplan	Members reviewed the workplan and noted that an Internal Audit Draft Directional Plan should be scheduled to come to the February committee.
12.	AOB	None.

Next meeting: 21 February 2024, WYCA, Wellington House, Leeds