



**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)
HELD ON 16 OCTOBER 2024**

PRESENT

INDEPENDENT MEMBERS	OFFICERS PRESENT
Mike Ford (Chair)	WYCA
Jeff Colley	Joanne Colley, Business Manager, Policing and Crime
Helen Kemp	Marc Broadbelt, Senior Finance Business Partner - Policing
Thilina De Zoysa	Julie Reid, Head of Policing and Crime
	Amanda Taylor, Delivery Support Officer
	Angela Taylor, Director of Corporate Services
	Liz Hunter – Director of Policing, Environment and Place (observer until Item 8)
	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, Mazars

Item	Title	
1.	Welcome and Apologies	Apologies from Sarah Fraser.
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 15.07.24	The minutes of the previous meeting held on 15 July 2024 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 – Katherine Johnson to provide a figure for non-exceptional tenders in January 2025 due to the change in the Procurement Process. This remains open as due in January Committee. Item Ref 5.4 – Katherine Johnson to provide updates on the completion of actions from the HMICFRS inspection report. Members agreed to define this matter arising into two requirements; a short update report on the governance processes to address actions from the HMICFRS report in January 2025 and an in-depth update on the implementation of actions from the HMICFRS report in October 2025 Item Ref 5.7 – Neil Rickwood has an action plan, and audit will start against that in the next month. Update to be provided in January 2025. Item Ref 5.9 – Angela Taylor dates are being finalised for annual Treasury Management Advisor training, Angela to circulate when confirmed. Angela Taylor and Gary Dowson to

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		summarise and circulate feedback from the October LA audit training, also attended by Jeff Colley. Item Ref 5.11 –Angela Taylor to include comparisons from previous years in the next Sponsorship Report and bring to April committee. Item Ref 5.14 – Katherine Johnson to circulate the final version of the WYP accounts and Annual Governance Statement to Members outside of the committee, after receiving their feedback. Item Ref 5.18 - Mike Ford has met with DMPC Lowe and Chief Constable John Robins. A further meeting with the Police and Crime panel to be scheduled when they next meet, in November 2024. Item Ref 5.19– Rob Forrest and Joanne Colley to introduce Mike Ford to the chair of the Joint Independent Ethics Committee. Item Ref 5.21 – Julia Clough to provide more clarity on the next report on awarded and allocated monies, to include narrative on overhead spend. Item Ref 5.22 - Claire Vickers-Pearson to provide an update report on the maturity assessment for high level digital data strategy.
6.	Chairs Update (verbal)	Mike Ford provided a verbal update: Wider Governance – Mike informed the committee that he had attended the WYP Risk Management Group, WYCA Governance and Audit Committee, met with the Chief Constable and Deputy Mayor for Policing and Crime; and attended the final Partnership Executive Group. JIAc Structure – Mike highlighted that the CIPFA guidance for Police Audit Committees reflected traditional PCC models and did not reflect Mayoral models with PCC responsibilities, as was the model for West Yorkshire. Mike requested through Julie Reid, that Rob Forrest in collaboration with the JIAc Chair, Katherine Johnson and West Yorkshire Police, complete a formal project to review this. ACTION – Rob Forrest to complete a formal project to review JIAc framework in collaboration with Katherine Johnson and Mike Ford and bring to July meeting. Appraisals – Mike confirmed that his annual appraisal has taken place, and that he will be completing Member appraisals. ACTION – Mike Ford to complete appraisals for JIAc Members. JIAc Officer Changes - Mike thanked Julie Reid for supporting both himself and the Committee and wished her the best for the future. Mike also thanked Angela Taylor for her time supporting the committee and again wished her well for the future.
7.	West Yorkshire Police Reports	
7.1	Business Update (verbal)	Katherine Johnson provided a verbal West Yorkshire Police business update: Budget Monitoring – On track with the budget, slight overspend. Katherine confirmed that this is expected to be recouped by year end. Recruitment – Recruitment continued to meet the Home Office uplift target; and West Yorkshire was on target to meet additionality as a result of other force area shortfalls. Staffing– The vacancy factor was at 7.1%, an improvement from 12 months ago and expected to further improve. NPAS – A business case was put to the NPAS National Board to move the governance and

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		Lead Local Policing Body from West Yorkshire to a new entity, was rejected based on the anticipated cost, which was forecast to be additional £9 million. The DMPC had met with the policing minister to discuss funding for fleet replacement. Members asked for an update on the local procurement function. Katherine updated members and confirmed that the Director and Senior Category Manager posts had been filled, and the remaining posts were also filled. The procurement team were reviewing their processes to streamline, where possible. Members questioned the readiness of the team ahead of the new Procurement Act 2023, which was expected to come into force February 2025. Katherine confirmed that training was being provided and that each service areas were prepared and resourced to absorb any additional reporting. Contract management services were alive to new KPI's, and the Director had developed an implementation plan. Members asked for an update on the actions required from the HMICFRS PEEL report. Katherine confirmed that action was underway and that updates on the actions would come to future meetings.
7.2	Tender Exception Report	Katherine Johnson updated Members and confirmed that the implementation of the reviewed process had had a positive impact, and exceptions were being projected in advance which gave better notice for sign off. Mike thanked Katherine for the changes to the format of this report and acknowledged that there were traditionally more exceptions in quarter 4 than others
7.3	WYP Risk Management Update	Katherine Johnson updated the committee on the strategic risk register. Katherine confirmed there were 24 open risks; 2 red, 13 high amber and 9 low amber. 5 risks were at target level and were being monitored. Members asked why some risks were regarded as being well managed but were marked on the risk register as high. Katherine explained that whilst risks were well managed, that the likelihood of occurrence and associated threat would still be considerable, which was why the risks remained on the risk register.
7.4	Internal Audit Progress Report	Neil Rickwood talked through the Progress Report and highlighted three reports with limited assurance, which the team were following up. Neil confirmed that he was happy with how the audit work was progressing against the plan. Members questioned the outcome and follow up action of the vetting audit. Neil confirmed that all actions had been closed and the implementation of the new vetting system had provided the required resolution. Neil explained that the outcomes which related to data quality had been resolved and this audit was closed with a proposal to undertake future DIP sampling. Members asked about the work undertaken on Stop and Search, with recognition that the matter held high public interest. Neil confirmed that colleagues had worked closely with staff associations including the African Caribbean Police Society to review the work including work to inform the WYP Race Action Plan.
7.5	Internal Audit Follow Up Report	Jo Campbell provided an update and confirmed a positive trend overall. 32 items had been closed since the last meeting. The 12 overdue items were, in the main, tied to system changes and would take longer to complete; although mitigating actions were in place which would be followed up. Members asked that the body of the report was clearer when referencing appendices. ACTION Neil to include specific references or links to appendices when referencing them in reports.

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7.6	Internal Audit of Information Systems Assessment Management Devices (verbal update)	Neil Rickwood provided an update to the committee and confirmed that phase 2 would be provided at the January committee.
7.7	Programme of Change Report	There were no new programmes on the programme of change. There were some significant projects identified which, over the coming years, would drive this programme of change, in particular productivity changes. Members requested clarification on the efficiency savings. Katherine explained that resources were defined as cashable efficiencies [which had a monetary value attached], and non-cashable efficiencies [which were movable resources, with no specific monetary value]. Members asked for an update on the proposal of fleet decarbonisation. Katherine confirmed there was a programme in place and a pilot had taken place using unmarked vehicles. Air Max data was being collected with a view that this could inform future charging locations. Katherine highlighted that police vehicles were in use on average 20 hours per day, which left inadequate time for charging. Katherine explained that the issue was national, and force areas were in discussion with central government on funding.
7.8	Priority Based Budgeting Update	The programme had been running for 2 years, and the programme had provided a highly evidenced based link between budget setting and strategic planning. Katherine presented details of the findings to the committee. Priority Based Budgeting (PBB) - The PBB was split into three panels. 1. Baselineing 2. Productivity Changes 3. Service Levels The final phase was implementation, which was the stage that was currently underway. This phase looked at productivity changes and impact on service levels, work was focussed on protecting service levels whilst reviewing productivity changes. Members thanked Katherine for the presenting the information, commenting that it was thorough.
7.9	Force Budget Planning (Verbal Update)	Katherine updated the committee on the medium-term financial forecast, highlighting that the shortfall figures would be higher than estimated due to various externally influenced reasons. Members questioned the anticipated increase in NI employer contributions, and the potential impact on the budget. Katherine confirmed that the announcement wasn't due to include the public sector, but that WYP awaited the central government budget announcements. Members requested the slides be sent to them. Action: Katherine Johnson to send Force Budget Planning slides to JIAC Members. Members to note the sensitivity and not to share outside of JIAC.
8	External Audit Reports	
8.1	External Audit Completion Report 2023/24 (ISA 260 findings report) and Annual Report 2023/24	Alastair Newell updated the committee on the positive audit completion report. It was predicted that these would be signed off within the next 2 weeks as there were no follow up questions on the back of the samples. Alastair thanked Katherine Johnson and Julie Edwards and their team for the work they had provided and the internal controls which were in place. The Value for Money (VFM) arrangement work was complete with no significant weaknesses highlighted. Alastair confirmed that there were proper arrangements in place to deliver VFM.

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		Members reiterated the thanks which Alastair had also given directly to Members.
9.	West Yorkshire Combined Authority Reports	
9.1	Business Update (verbal)	Julie Reid provided a business update: Harehills Disorder – Following the disorder which occurred in July of this year, Julie confirmed that there had been no claims for damages on the back of this. NPAS – As confirmed by Katherine earlier (item 7.1), the decision had been made that NPAS would remain with West Yorkshire. The funding for NPAS had been raised at the ministerial meeting about fleet replacement. Police and Crime Plan – There was an engagement programme underway for the new Police and Crime plan, which would be issued in March 2025. The engagement closed on 31st of October 2024. A draft plan would be presented to the Police and Crime Panel in December. Precept – The Police and Crime Panel would be considering the Mayor's proposal for the council tax precept in February. Members asked about the selection of consultees, Julie confirmed that the selection was random. Partnership Executive Group (PEG) – The last meeting of this group took place last week. A partnership questionnaire had been completed, which informed the decision to close the group down. Staff Changes – Julie Reid confirmed her last working day would be the 15th of November and Rob Forrest, would start on the 4th of November with a 2-week handover period. Angela Taylor was also leaving, and Marc Broadbelt was attending JIAC meetings to prepare for any handover.
9.2	WYCA Risk Management Update	Julie informed Members that the Policing and Crime Executive Team reviewed the register on the 25th of September. There were 10 open risks, and 1 reduced risk. Members questioned a risk surrounding devolution and Julie confirmed that due to the possibility of further devolution, this remained. Mike confirmed he planned to attend the next Policing and Crime Executive Team Risk Meeting.
9.3	Annual Report and Review of the Scheme of Delegation	A list of all delegation decisions was provided to the committee members, no changes have been made since this was last reviewed.
9.4	Contracts Governance Report (including the scheme of consent)	Julie Reid updated members on the report and confirmed to Members that contracts for goods and services required by West Yorkshire Police were legally entered into by the Mayor as PCC, on behalf of the Combined Authority. Katherine Johnson welcomed the monthly meetings which were now being undertaken which gave early sighting of upcoming requirements for the force. Julie explained that the Scheme of Consent contained minor changes which better aligned to current working practices, one example highlighted was that the Chief Constable was enabled to enter into energy supplier agreements independently with the rationale that the best available rates required immediate action. Members noted that a typo in section 1.4 should be amended to read Kings Peace, replacing Queens Peace.

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		Action: Julie Reid/ Rob Forrest to amend the Scheme of Consent at section 1.4 to reflect the change from the Queens Peace to the Kings Peace.
9.5	WYCA Internal Audit Annual Opinion	Angela Taylor confirmed the report had been to the WYCA Governance and Audit Committee and was published in August 2024. Members asked about the audit plan for the coming year. Angela confirmed Policing and Crime Team Commissioning was expected to be the next piece of work and looking closely at contracts.
9.6	WYCA Annual Accounts	Angela Taylor shared details of the annual accounts. The Policing and Crime Team accounts were consolidated within the Combined Authority accounts and governance would be completed within the Combined Authority Governance and Audit Committee. The external audit of these was yet to be completed. Members thanked Angela for the accounts and the assurance process included within there.
10	Review of Committee Terms of Reference	Mike welcomed any questions on the amended Terms of Reference. Members commented that term of office of Members was not included. The Police and Crime Team have this information and had measures in place to address this prior to individual Members' terms ending. Members suggested a review of which information relating to Members should be included in the terms of reference, specially to include maximum terms of office. ACTION: Mike Ford and Rob Forrest to look at updating Terms of Reference to include maximum Member terms of office. Katherine Johnson highlighted wording which required updating within the internal audit section, Mike was happy for this wording to be updated.
11	JIAC Workplan	Neil Rickwood requested the Internal Audit Self-Assessment against the PSIAS be moved to October due to consultation not having taken place. Member Focus Sessions were agreed as follows: January 2025: Partnerships and Commissioning (Policing and Crime Team) April 2025: NPAS (Policing and Crime Team and WYP) July 2025: West Yorkshire People (WYP) ACTION: Rob Forrest to arrange for Julia Clough and Jonathan Pickles to present to the committee in January an in-depth focus on strategic planning and funding in January 2025. ACTION: Katherine Johnson and Rob Forrest to present a focus to members on NPAS in April 2025. ACTION: Katherine Johnson and Rob Forrest to provide a focus session around WYP People to include compliance rates with training in July 2025.
12	AOB	None

Next Meeting – 25 January 2025, Wellington House, Wellington Street, Leeds.