

**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)
HELD ON 23 FEBRUARY 2023**

PRESENT

INDEPENDENT MEMBERS	OFFICERS
Mike Ford (Chair)	WYCA
Jeff Colley	Angela Taylor, Director Corporate Commercial Services
Julie Winham	Joanne Colley, Business Support Lead, Policing & Crime
	Julia Clough, Head of Commissioning (for item 8)
	Julie Reid, Head of Policing & Crime
	WYP
	Beverley Nichol, Head of Risk Management & Insurance
	Jo Campbell, Internal Audit Manager
	Julie Edwards, Head of Accountancy
	Katherine Johnson, Assistant Chief Officer
	Neil Rickwood, Head of Audit, Risk & Assurance
	External Auditors - Mazars
	Mark Dalton, Director, Public & Social Sector
	Nicola Hallas, Manager
Observer	
Helen Kemp	

Minutes: Lisa Turner, Policing & Crime Team, WYCA (via Teams)

Item	Title	
1.	Welcome and Apologies	Mike Ford welcomed everyone to the meeting and expressed thanks to Julie Winham as this meeting will be her last. Julie has been on the Committee since 2018. Katherine Johnson thanked Julie Winham on behalf of West Yorkshire Police. Apologies from David O'Brien who had been invited to observe the meeting.
2.	Declaration of Interests	None disclosed
3	Record of Attendance	Details of Member and Officer attendance are noted on the Minutes
4	Previous Minutes	Minutes from the JIAC Meeting held 13 October 2022 were agreed.
5.	Matters Arising	On the main Matters Arising note itself, it was agreed at the last meeting that matters shaded blue are closed and anything not shaded is still open. Item Ref 5.2 – Angela Taylor confirmed that the MOU in relation to internal audit had been updated. It was agreed this would be circulated outside the meeting. Action <i>Angela Taylor to circulate the MOU in relation to internal audit to JIAC Members outside the meeting.</i>

Item	Title
	Mike Ford asked whether the MOU would cover the use of the 50 days by Neil Rickwood's team on the Police & Crime Team. Angela Taylor confirmed that it covers it in principle but not the detail of how it's deployed. Item Ref 5.3 – Force IT risk control environment – on the Agenda so can be closed. Item Ref 5.5 – Mike Ford suggested that an up-to-date Work Plan be brought to the JIAC Meetings which was agreed. Action <i>Internal Audit forward workplan to be brought to each JIAC meeting to highlight progress and define which audits are in progress and which are planned.</i> Items 5.6 and 5.7 - updates to be given by Katherine Johnson during Agenda Item 7 (West Yorkshire Police Reports). <u>Items 5.6 and 5.7 closed.</u> Item 5.8 – the agenda has been updated to include WYP and WYCA business reports so <u>item 5.8 is now closed.</u> Item 5.9 – Carried forward as this will be dealt with in June as further work on TOR is required. Item 5.10 – Report on the governance changes associated with devolution – on the Agenda so <u>item 5.10 can be closed.</u> Item 5.11 – Julie Reid explained that there is a report on the Scheme of Delegation which explains the current position, but this will be brought later as an annual report. Item 5.12 – Beverley Nichol confirmed that the interdependencies on the Force Risk Report have been reviewed and updated. <u>Item 5.12 closed.</u> Item 5.13 – Angela Taylor informed the Committee that the internal audit of Policing & Crime Commissioning activity is still to commence but an update will be given on completion which should be by the June meeting, see agenda item 8.1. Item 5.14 – Firearms Licensing internal audit will be discussed in the meeting. Items 5.15 – 5.17 now closed. Item 5.18 – Tender exceptions process map is included in WYP papers. <u>Item 5.18 now closed.</u> Item 5.19 – Neil Rickwood to cover the anti-fraud and anti-corruption strategies as part of the WYP Risk and Assurance Report. <u>Item 5.19 closed.</u> Item 5.20 – In relation to receiving exception reports for significant partnerships or collaborations. Mike Ford asked if this could be added as a line on the Audit Committee Work Plan by exception. Katherine Johnson agreed that it is a good idea to have a paper explaining what the current collaborations are and their governance arrangements and can be part of the annual assurance. Katherine highlighted that there are also partnerships that the Combined Authority are part of, so two reports would be required. Action <i>Katherine Johnson and Julie Reid to produce a joint exception report on governance arrangements on significant partnerships or collaborations to be brought to the JIAC meeting. To be added to the forward workplan.</i> Item 5.21 – CIPFA Guidance – after new members of the Committee have been through their induction Mike Ford suggested working through the CIPFA guidance together.

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6	Chair's Update	Mike Ford advised the Committee that since the last meeting he has attended two Force Management Groups as the Terms of Reference state the Chair should attend one per year. Mike Ford suggested that the other Committee Members also observe one of the Groups, on a cyclical basis, during the next 12 months as this would give some reassurance about the activity that's undertaken around risk management and is a good background meeting for them to attend.
7	West Yorkshire Police reports	<u>Katherine Johnson provided a general update regarding the West Yorkshire Police Reports:</u>
7.1	Business Update	<u>Personnel updates</u> Since the last meeting WYP now has a permanent Deputy Chief Constable - Catherine Hankinson (previously Acting DCC). There are also two new substantive Assistant Chief Constables – Damien Miller (for Local Policing and Safeguarding) and Pat Twiggs (Specialist Crime). Mark Reeves is now the permanent Director of Finance and Commercial. He was temporary at the point of the last Audit Committee. <u>Medium Term Financial Forecast</u> The 23/24 budget (which has just been set) has been one of the most challenging. It was welcome for the Police & Crime Panel to unanimously approve the precept increase and the Mayor signing off the full budget. To be balanced for 23/24 the Force has used £5 million worth of reserves due to inflation, increases around energy and the pay increase. The Force is using reserves in 23/24 and 24/25, and is holding a higher vacancy factor on staff and PCSOs. Over the medium term, the Force is showing 24/25 as balanced having used £6 million of reserves. For 25/26, there is currently a deficit of £15.5 million and moving to 26/27, a deficit of £25 million. The ongoing Priority-Based Budgeting (PBB) work should enable the Force to achieve the required savings by December. The Force is looking to utilise technology such as this to increase victim satisfaction but also provide a more efficient response. Katherine Johnson has been able to brief other forces and councils around PBB due to their interest in also bringing it into their organisations. West Midlands starting using PBB in 2010 and West Yorkshire has taken learning from them about practices and productivity change. Mike Ford asked what considerations are given to any potential risks created by changes of approach or streamlining. Katherine Johnson confirmed that any productivity change goes through to a Panel who can choose whether they support the change. Supported change goes through the Strategic Delivery Group, attended by Unions and Heads of Service and through the Chief Officer Team. Beverley Nichol added that papers go out for consultation and she is able to comment on these from a risk perspective. All papers identify risks. Katherine Johnson stated that the Head of Strategy observes Panels to assess what impact the changes may have on the totality of the Organisation. <u>Programme of Change</u> Katherine Johnson informed the Committee that the Programme of Change will be driven by the Priority Based Budgeting. Any major changes will go through to the Mayor's office. If the Programme of Change is added to the Work Plan, then Katherine Johnson can do the full report on the Programme of Change along with the business update in future meetings. Katherine Johnson highlighted the items rated red on the report (i.e. high risk):

Item	Title	
7.2	Risk Management Update	<u>ESMCP (Emergency Services Mobile Communications Programme) / ESN (Emergency Services Network)</u> – the network that the emergency services use to communicate. The Home Office have been leading a programme to have a new network that all emergency services have access to, through one device. However, there have been issues (which the Force has no influence over) which is why the ESN is rated red. Notification has recently been received that ESN will not be coming in until 2028 at the earliest so ESN will stay on the Programme of Change as a red risk until notification is received otherwise from the Home Office that progress is being made. Beverley Nichol added that as a strategic risk, ESN is low-amber because it is a future risk. Katherine Johnson highlighted that replacing the current Airwave equipment as they age was a cost not originally envisaged as it was presumed that ESN would have negated the need for this. This is a national issue and not one just faced by WYP. <u>Critical Communication Infrastructure (CCI)</u> Although currently rated red CCI will shortly be rated amber. This is the 999 and 101 telephony and dispatch. The telephony side of the new system was successfully moved over in September. The dispatch element (where the officer is tasked to an incident) has a delay on the radios under the new programme, so the Force hasn't been able to go live on this yet. The Force is working with the provider to solve this issue. Katherine Johnson highlighted the two red rated items from the Programme of Change Report but emphasised that there is a large amount of green rated items which are contained in the report. The full report will be available for the next meeting. <u>Action</u> Katherine Johnson to bring full Programme of Change Report to the next JIAC meeting. <u>Beverley Nichol provided a Risk Management Update:</u> Appendix A of the Report shows the Force Strategic Risks. <u>Force Risk Profile</u> There are currently 25 open risks. 9 of these are at target risk levels – where energy is focussed on reducing the risks. Before these are closed off, they have to be sustained at that level. There are 5 red, 9 high amber and 11 low amber. There has been quite a lot of movement over the last quarter with 2 new risks being added, 2 had improved and 3 were closed. Mike Ford asked whether the 'Inequalities Strategic Plan' risk should be closed, as inequalities will always be a strategic risk in the current climate. Mike Ford also asked where Vetting was on the Strategic Risk Register given all the issues which are prevalent in the media around appropriate Vetting. Beverley Nichol explained that in relation to Strategic Risks this is where Chief Officer Team intervention and decision is required. A Local Risk is where it falls within the remit of the District Commander or Director to manage that risk. In relation to Professional Standards and Vetting the Head of PSD does cite Vetting and risks within that department. It is being managed at a local level. Katherine Johnson confirmed although there are some things that are considered high risk, there are well embedded practices in place. Mike Ford asked whether there should be some way of reflecting on those risks at each meeting, even if its considered they are under control and not considered to be currently a major strategic risk. Mike Ford asked WYCA representatives whether they felt the strategic risks facing the police were being addressed.

Item	Title	
		Julie Reid stated that there is a review of all police vetting which is being coordinated by the National Police Chiefs Council. There are various other activities going on nationally in regard to significant issues which the Mayor is informed about. Angela Taylor agreed that there are risks to delivering the Police and Crime Plan and the risks are captured by WYP so there is a lot of cross-consideration of risks between WYP and WYCA. Mike Ford stated that his annual meeting with the Mayor and Chief Constable is an opportunity to reflect on the work of this Committee and that would include a reference to risk management and confirm what they feel are key risks facing the Organisation. Mike Ford stated it would be useful when all the work has concluded for Head of Professional Standards Detective Chief Superintendent Nicola Bryar to attend the Audit Committee and give an update regarding the outcome of that work. Katherine Johnson stated that if, out of the HMICFRS Report, there are any issues with vetting then these are flagged up with the Head of Professional Standards - Detective Chief Superintendent Nicola Bryar but nothing has been flagged up at a strategic level. Mike Ford asked about the risk regarding workforce planning and whether that was as a result of decisions being made at a local level without any coordination centrally. Katherine Johnson stated that in response to the workforce planning risk a new meeting is running to get a more joined up approach to workforce planning and their interrelationships between the West Yorkshire Police departments. Jeff Colley asked whether high profile issues which are flagged in the news/media can be mentioned as part of the risk report so that the Committee is assured that West Yorkshire is not affected by similar issues. Beverley Nichol confirmed that this is something which can be included in future reports if there are any relevant high-profile issues. Action Detective Chief Superintendent Nicola Bryar to provide a report to the next JIAC meeting on the National Police Chiefs Council (NPCC) vetting review to highlight risk. Action Emerging high profile risks in National Policing that may also be applicable to WYP to be highlighted in the Risk Management Update covering report.
7.3	Tender Exceptions Report	<u>Katherine Johnson gave an update on the Tender Exceptions Report</u> A flow chart has been provided as part of Tender Exceptions Report. Mike Ford asked if attendees from External Audit had picked up anything of concern in relation to the Tender Exceptions Report. Mark Dalton confirmed that External Audit had no concerns and agreed it was good practice for the Report to come to this Committee to see that there is an appropriate process. Julie Winham asked about the PSU shields as there appeared to be an issue around stock going out of date, and what assurance could be given over management of stock control to ensure what is being procured doesn't go out of date. Katherine Johnson confirmed that shields are a problem for the Force because of the supply chain. Blue Light Commercial are putting in place a contract for all Forces. There is a piece of work across the Region to look at shield stocks and whether there will be enough pending the new contract being in place. Testing is carried out on the shields to ensure there is confidence in using them beyond the expiry date, where necessary. This is a managed risk-assessed process through Operations.

Item	Title	
7.4.1	Internal Audit Progress Report	<u>Jo Campbell gave an update on the Internal Audit Progress</u> Jo Campbell said that she was satisfied with progress made and there were no issues with audits.
7.4.2	Internal Audit Progress Report	Health Surveillance audits (Appendix A) are delayed due to issues accessing records, work is ongoing with the People Directorate and Information Management. Since the last Committee responses to management of physical site access have been received (Appendix B) and is being followed up for a response at the next meeting.
7.4.3	Charter, Strategy and Audit Plan 2023-24	Mike Ford asked for clarification that the plans run to the financial year. Jo Campbell confirmed it is a 12-month programme and everything in the plan has been allocated out and being scoped. Mike Ford asked about Appendix A, page 4 onwards – Planned Audits 22/23 and asked for clarification about whether they are in the 22/23 plan. Jo Campbell confirmed that they are in the 22/23 and will have been allocated to somebody even if not started yet. Mike Ford asked for clarification of the number of audits in progress and asked that for the next meeting it can be made clear in reports which audits have or have not been started. Julie Winham raised a point in relation to Appendix A – the programme of work for this year includes an area called Seized Cash. In the Risk Management Report there is reference to the strategic risk of seized cash and assets policy and wondered whether this review would include a review of that policy.
7.4.4	Anti-Fraud & Corruption Update & Action Plan	Jo Campbell confirmed that reviews check for compliance with policies. Beverley Nichol stated that there is a High-Risk Property Storage Group which Katherine Johnson chairs. The Group looks at the processes involved with what WYP is seizing, should it be seized and is it being banked as soon as possible. Mike Ford asked what role the Audit Committee has in approving the 23/24 Audit Plan. Jo Campbell confirmed that this would go to the Joint Executive Group for approval and to the Audit Committee for comment. Mike Ford stated that it would be useful for Committee members to see an Audit Universe showing a picture of the various boards and audits reports alongside the Audit Plan to assist in commenting on the 23/24 Plan. Action Neil Rickwood to ensure Members to be included in the 2023/24 Internal Audit Plan consultation. Jeff Colley sought assurance on gaps between WYCA audits and WYP audits and that everything is being considered between the two organisations. Mike Ford stated that WYCA could respond to this later in the Agenda.
7.4.5	Cyber Security Update	Action Neil Rickwood to share the 'Internal Audit Universe' with members outside of the committee. Mike Ford stated that in relation to the Cyber Update – this was positive, and it was good to have that assurance.

Item	Title	
		Neil Rickwood confirmed he will put a Cyber audit in the 23/34 plan. Neil Rickwood outlined the Anti-Fraud and Corruption Update highlights all strands of activity and picks up areas flagged through PSD health checks. An annual liaison meeting is held with the Head of Professional Standards. Mike Ford asked if there was any update to the Site Access Report work. Katherine Johnson updated the Committee that she has met with Ben Dufton from WYP IT SLT who has reported to Audit regarding previously set actions. Neil Rickwood confirmed that Audit would be doing some detailed testing in the areas identified. Mike Ford asked why issues of concern were raised in October still remain unresolved. Katherine Johnson confirmed that the primary solution to these issues will be when the Business Systems and Processes Programme is finished, and the starters/movers/ leavers automatically flow through to the Plan (Card Access) database. Action Neil Rickwood to provide an update on the Internal Audit Review of Site Access. <u>Neil Rickwood gave an update regarding the Firearms Licensing Audit</u> Two reports have been completed after the original audit identified issues resulting in the two reports relating to Niche Observations and Firearms Revocations. By June the recommendations should have been actioned. Katherine Johnson confirmed that she would be asking Audit to report to the Chief Officer Team, every other month, any serious issues flagged up during the Audit process.
7.5	Internal Audit Self-Assessment	<u>Neil Rickwood gave an update regarding the Internal Audit Self-Assessment</u> Neil Rickwood confirmed that the Internal Audit Self-Assessment will be refreshed annually. The Quality Assurance Improvement Programme has been updated and the actions coming out of it have been progressed. Mike Ford referred to the summary table on the Report which shows there are 54 'Generally Confirms' and 1 'Partially Confirms' and 2 'Do Not comply' and asked the Audit team to look at the detail, looking at if an area is 'not applicable' rather than 'not complying'. Julie Winham raised a point about the Follow-up Report, more about the process, regarding follow-ups on information linked to the Chief Officer Team. Jo Campbell confirmed this process is now being followed so that information can be escalated.
7.6	Draft Accounting Policies	Julie Edwards updated the Committee regarding the draft 23/24 Accounting Policies and stated that they do mirror the 22/23 accounting policies. There are no changes to note. Work is carried out with the Combined Authority to ensure that the areas of both businesses are the same and have the same accounting policies which complement each other. Angela Taylor confirmed that a lot of work has been done on policies to ensure that where possible they are aligned. Mike Ford clarified that the next item was the Draft Statement of Accounts including the Annual Governance Statement and the Committee were being asked to recommend these to the Chief Constable. Jeff Colley stated there were only a couple of observations regarding the wording and he

Item	Title	
8	West Yorkshire Combined Authority Reports	Julie Reid informed the Committee that the Precept had been agreed by the Police and Crime Panel. The Mayor has agreed to set a Precept of £15.00 on Council Tax. It was supported by 67% of people who took part in the consultation. The Panel had the right to veto the proposal, but it was unanimously supported.
8.1	Business Update	The Budget for 23/24 will be formally agreed by the Mayor shortly. Two bids have been made to the Home Office for the Domestic Abuse Perpetrator funding totalling £2.7 million over the next two years. There has been a further Grant Round from the Mayor's Safer Communities Fund. This was the biggest so far with over half a million pounds being awarded to 73 projects. The Safety of Women and Girls Strategy has been launched which is one of key pledges the Mayor made on election. The Victims and Witnesses Strategy is being developed and will be issued shortly. The Policing and Crime Team are undergoing an Organisational Review looking at the structure and staffing arrangements. It is hoped there will be an implementation date of the 1st of April 2023, subject to formal consultation. Angela Taylor went through the Internal Audit points - there are regular meetings between WYP Internal Audit and WYCA Internal Audit. Angela confirmed that WYCA Internal Audit are responsible for auditing the Policing and Crime Team and there is audit work being done that encompasses the Police and Crime Team. When the WYCA Internal Audit Team have their audit plan for next year it will be shared with the Committee. Mike Ford stated that internal audit plays an important part of providing assurance for the work of the committee and welcomed information on Police and Crime Team audits. Angela Taylor confirmed that she will ask the Head of Internal Audit, Bronwyn Baker, to provide an update. There is little specific audit work on the Police and Crime team because from a risk perspective, their activities are not high risk. The Policing and Crime Team has a budget of 1.8 million a year, most of it is staffing. The Commissioning work forms the primary focus for auditing. Mike Ford requested an internal audit section for the Police and Crime Team be added to the WYCA section of the Joint Independent Audit Committee. He acknowledged that due to the activity of the Police and Crime Team that this may not be as fulsome as the West Yorkshire Police Internal Audit section. Action WYCA Head of Internal Audit, Bronwyn Baker, to produce a report on WYCA Internal Audit activity relating to the Policing and Crime Team, highlighting any findings.
8.2	WYCA Risk Management Update	<u>Beverley Nichol provided a Risk Management Update for WYCA</u> On 7th December 2022, Beverley Nichol attended the Policing and Crime Executive Leadership Meeting which was chaired by the Deputy Mayor. In terms of the strategic risks (Appendix A) there are 10 open risks. There are 3 red, 1 high amber, 5 low amber and 1 green. 2 risks have improved, and 1 new risk was identified which was quite significant over this reporting period. Beverley Nichol reassured the Committee that the scoring matrix will be reviewed and will include the new financial figures once the budgets have been agreed.

Item	Title	
8.3	Governance Framework and Review of Scheme of Consent	Mike Ford asked if it would be appropriate for him to attend one of the Risk Management discussions in the Policing and Crime Executive Leadership Meeting. Julie Reid and Angela Taylor confirmed Mike Ford would be welcome to attend one of the Policing and Crime Executive Leadership Meetings for assurance. Action Chair person, Mike Ford, to attend a Policing and Crime Executive Meeting to observe the Risk Management discussion. Julie Reid stated that the Scheme of Delegation has been reviewed, and the Scheme of Consent is due for review. Julie Winham asked about the about the interdependencies with Financial Regulations Contract Standing Orders which are being reviewed and would result in a need to review the other documents. Angela Taylor agreed that they're all interlinked as part of the decision making ensuring these work in what is two separate organisations with separate financial regulations and separate contract standing orders.
8.4	Commissioning and Grants Strategy	Julia Clough, Head of Commissioning, WYCA Julia Clough updated the Committee regarding the new Commissioning Strategy for Community based services across West Yorkshire. Funding from Central Government Departments has doubled – at the point of the last Strategy in 2019 it was £9 million. It is now between £17-18 million which is going out to community-based provisions across West Yorkshire. With the transition in the Combined Authority, Commissioning sits within dual processes - dual procurement processes and also sits within dual legal processes as well. Julia Clough stated that she welcomed the Committee's support with the new Commissioning Strategy and was happy for any questions or points to be raised either in the meeting or outside of the meeting. Mike Ford asked how the Committee could support the Commissioning Strategy. Julia Clough stated that it was the recognition of how Commissioning has to operate amongst such complexities of funding. Commissioning is subject to audit which Julia welcomes and is part of the internal audit exercise discussed in the Committee meeting. Beverley Nichol confirmed that Commissioning links into the Audit Committee due to the risks carried – Julia Clough is the risk owner and updates the ongoing risks and also attends the Exec meeting for assurance. Julie Winham asked about the outcomes in the Commissioning Strategy document and if there were sufficient measures in place regarding the performance targets, to demonstrate that the funding is achieving the desired outcome. Julia Clough stated the way in which funding in monitored varies. There are improvements that can be made, particularly in how discretionary funding is monitored although the Police and Crime Plan with its priorities helps in this. However, this strategy will help drive that forward. An Equality Impact Assessment toolkit has also been developed for any provider that receives any funding through Policing and Crime has to produce an Equality Impact Assessment toolkit and undertake that work. In respect of Contracts - these are very heavily monitored. Action Members to consider if performance monitoring for Contracts and Commissioning should be on the JIAC forward work plan.

Item	Title	
9	External Audit	Dealt with under Item 7.
10	Audit Committee Annual Report	Mike Ford asked where the Audit Committee Annual Report goes after the Committee meeting. Katherine Johnson confirmed that the report goes as an annual update to the Police and Crime Panel as the Police and Crime Panel has oversight of the Mayoral functions. Mike Ford asked about gaps on page 2 item 5 of the Audit Committee Annual Report regarding the Framework of Assurance where it says about addressing the risk and priorities of the Mayor's PCC functions and the Force. Julie Reid confirmed that this was because last year there were 3 meetings instead of 4 but it is on the agenda for the next meeting. Mike Ford asked if there is a formal document which is the Framework of Assurance and who puts this together. Julie Reid confirmed that this is a joint WYP and WYCA document called the Assurance Framework. It is brought to the Audit Committee and summarises the various Boards, meetings and processes in both the Police and Mayor's PCC functions against the Police and Crime Plan and Strategic Policing Requirement so that the Committee can see the coverage against those requirements. An updated Framework should be available by June's meeting. Jeff Colley asked for clarification what the Local Code of Governance is which is referred to in the Audit Committee Annual Report Page 1. Angela Taylor confirmed that WYCA has a Code of Corporate Governance which is being updated and this underpins the governance arrangements of the Combined Authority. Mike Ford asked for updated documents for the Framework of Assurance, Code of Corporate Governance to be pulled together for the June meeting, aligning with the CIPFA Guidance. Action The Joint Assurance Framework and Code of Corporate Governance to be brought to the June meeting and aligned with the CIPFA Guidance.
11	AOB	Mike Ford stated that there was an action from the last meeting about annual appraisal for the Members of the Committee. When Helen Kemp and David O'Brien have been through their induction, outside of the meeting a list of developmental areas can be pulled together and then a more formal one can be picked up from January. Action Chair person, Mike Ford to identify appraisal/ developmental needs for JIAC Members
12	Review of Actions	Matters arising to be sent to Mike Ford by Joanne Colley for review.