



**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE  
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)  
HELD ON 26 January 2026**

**PRESENT**

<b>INDEPENDENT MEMBERS</b>	<b>OFFICERS PRESENT</b>
Mike Ford (Chair)	<b>WYCA</b>
Jeff Colley	Bron Baker, Head of Internal Audit
Thilina DeZoysa	Marc Broadbelt, Senior Finance Business Partner - Policing
Helen Kemp	Julia Clough, Lead Manager (item 7.4)
	Joanne Colley, Business Manager, Policing and Crime
	Rob Forrest, Head of Policing and Crime
	Bex Spencer, Head of Finance
	Wendy Stevens, Research Manager (item 11.)
	Amanda Taylor, Delivery Support Officer
	Kate Taylor, Director of Finance and Commercial Services
	<b>West Yorkshire Police</b>
	Jo Campbell, Internal Audit Manager
	Julie Edwards, Deputy Finance Director
	Sarah Fraser, Head of Corporate Services
	Katherine Johnson, Assistant Chief Officer
	Neil Rickwood, Head of Audit, Rnd Assurance
	Claire Vickers-Pearson, (item 9.10)
	<b>External Audit</b>
	Alastair Newall - Forvis Mazars

<b>Item</b>	<b>Title</b>	
1.	<b>Welcome and Apologies</b>	Apologies:
2.	<b>Declaration of Interests</b>	Noted.
3.	<b>Record of Attendance</b>	Details of Member and Officer attendance are noted on the Minutes.
4.	<b>Minutes of the Meeting from 15.10.25</b>	The minutes of the previous meeting held on 15 October 2025 were agreed as a correct record.
5.	<b>Matters Arising</b>	<p>The items listed in this section were carried forward. All other actions/matters arising were closed.</p> <p><b>Item Ref 5.2 – Katherine Johnson</b> to provide Members with an update on the implementation of actions from the HMICFRS report, this to be a member focus area for April.</p> <p><b>Item Ref 5.8 – Mike Ford</b> to discuss member focus session topics for future meetings, to be discussed at April meeting.</p>

Item	Title	
		<p><b>Item Ref 5.10 - Bex Spencer/ Jeff Colley/ Helen Kemp</b> to provide governance and treasury details on JIAC responsibilities; this action was revised for WYP Finance to support Members with clarity on JIAC role on treasury management and how treasury management principles are practically applied in WYP. Members to work with WYP Finance to confirm arrangements for governance and treasury for future JIAC plans.</p>
6.	<p><b>Chairs Update (verbal)</b></p>	<p>Mike Ford provided a verbal update:</p> <p><b>Meetings</b>, Mike confirmed he had attended his annual meetings as JIAC Chair with the Deputy Mayor for Policing and Crime and the Chief Constable of West Yorkshire Police. Mike also attended the latest Police and Crime Panel meeting. No actions came from any of these meetings.</p> <p><b>Joint Independent Ethics Committee</b>, Mike observed this meeting in December, Mike questioned possible gaps from the original terms of reference when the committee was the Joint Independent Audit and Ethics Committee. Mike would look at those outside of the meeting and feed them into a review of the Terms of Reference after the conclusion of the Assurance Review.</p> <p><b>ACTION: Mike to review the original Joint Independent Audit and Ethics Committee Terms of Reference to inform a JIAC ToR review on conclusion of the Assurance Review.</b></p> <p><b>Member Appraisals</b>, Mike confirmed he had undertaken Member appraisals and would send the paperwork through to WYCA for record. Katherine and Rob, in liaison with Mike, would confirm arrangements for the appraisal of the JIAC Chair.</p> <p><b>Risk Management Group</b>, Mike observed the latest meeting and confirmed with Sara Fraser that other JIAC Members were welcome to attend and observe.</p>
10.	<p><b>Assurance Review Update</b></p>	<p>The committee addressed item number 10 at this point in the meeting.</p> <p>Rob Forrest updated the committee following the review which had taken place. The proposal supported the separation of reporting for the Policing and Crime Team and WYP; the Policing and Crime Team would report to the WYCA Governance and Audit Committee in line with existing WYCA structures, where the WYCA Finance team and WYCA Internal Audit Team already report to for the rest of WYCA. The proposal supports that the committee would solely focus on West Yorkshire Police, becoming the Independent Audit Committee (IAC). The Head of Policing and Crime and other appropriate WYCA colleagues, such as WYCA Finance, would attend this meeting to retain oversight and support assurance. The proposal required formal approval from WYCA and WYP and it was accepted that the July JIAC could be the first IAC. Mike confirmed he was happy to attend a Police and Crime Panel meeting where needed to provide assurance on the change. No concerns were noted. A further update would be brought to the April JIAC committee.</p>
7.	<p><b>West Yorkshire Combined Authority Reports</b></p>	
7.1	<p><b>Business Update (verbal)</b></p>	<p>Rob Forrest provided a business update.</p> <p><b>White Paper</b>, it was announced this week of the plan to reform the current policing model and reduce forces down from the current number, 43. There are questions around how this would fit in with current mayoral authorities, and these would be answered over the coming months. It was anticipated the new model would be fully implemented by 2034.</p> <p><b>Precept consultation</b>, this had taken place over the last month, and the consultation ended last week. There had been an increase in responses of 260% and 57% of the public were in support of the precept increase.</p> <p><b>Serious Violence Strategy</b>, work on this has continued, the co-production took place last week in Kirklees. We are expected to start drafting the plan in the coming weeks, in preparation for the launch in May.</p>

Item	Title	
7.2	<b>WYCA Risk Management</b>	Rob provided an update on the risk management, confirming there were 11 open risks in total, 3 at high risk, 6 at medium risk and 2 at low risk. Rob advised that 5 risks had recently been closed.
7.3	<b>Internal Audit Update and Plan 2025-26</b>	<p>Bron Baker confirmed that the Policing and Crime Team formed part of a Directorate wide review and pertinent issues relating to the Policing and Crime team could be distilled out. The directorate wide reviews were being used to identify deep dive audits and would inform the next annual workplan.</p> <p>Bron gave assurance that indirect Policing and Crime Team audits were reported to the Governance and Audit Committee and anything specific to Policing and Crime would be highlighted with JIAC.</p> <p>The WYCA internal audit plan ran to the end of May. The final update from the WYCA IA would be provided after May and the committee would look for assurance for the PCT. Mike confirmed he would be happy to attend WYCA Governance and Audit Committee for a final time, where needed. The committee confirmed that once JIAC became IAC that would not be required to have sight of future reports.</p>
7.4	<b>Commissioning and Grants Update</b>	<p>Julia Clough provided an update on the Policing and Crime Team's Commissioning and Grants to the committee. Julia acknowledged it had been an exceptionally busy year for the commissioning team and the Violence Reduction Partnership (VRP) and was pleased to say they had delivered against grants, contract and funding requirements.</p> <p>Julia went on to say the level of contracting and grants had increased and through grants and contracts were funding 67 different service providers over 160 different provisions within the WY region. Evaluations were being completed, checking the successes and quality service, and a University of Southampton evaluation found the domestic abuse (DA) perpetrator programme led to a 71% reduction in reoffending in West Yorkshire, a result welcomed by West Yorkshire Police.</p> <p>Funding for the Ministry of Justice for victims had been received, and this was for the next 2 years, although a third year had been committed by the treasury, it was not being allocated at this time.</p> <p>Work with Appropriate Adult service for vulnerable adults in custody was one of the successes from last year. Almost 100% of call outs for vulnerable adults had been met and achieved over custody settings and this was done through volunteers of which there were now 160 registered.</p> <p>Members questioned how the funding was allocated and if WYP were involved in this, Julia confirmed they were and they had a voice on where the funds would be allocated and sit on procurement panels. Some of the funds were ringfenced to specific areas, such as DA, and work with specialist providers within that arena was completed.</p> <p>Members were encouraged by the number of voluntary organisations were involved, Julia confirmed 90% of funding was to voluntary organisations.</p> <p>Members asked how the outcomes linked to the Police and Crime Plan, Wendy Stevens said the outcomes were used to direct work to specific areas whilst meeting requirements to the Police and Crime Plan.</p>
8.	<b>West Yorkshire Police External Audit Reports</b>	
8.1	<b>External Audit Update</b>	Alastair confirmed this had been completed, opinion and the report was provided on the 12 <sup>th</sup> of December 2025
8.2	<b>External Audit Completion</b>	Alastair said there was one item outstanding which related to West Yorkshire Pension Fund, which had now been resolved. This had been reported clearly and no amendments were required to the accounts.

Item	Title	
	<b>Follow Up Letter 2024/25</b>	
8.3	<b>External Auditor's Annual Report 2024/25</b>	<p>The final report included details of the Chief Constables arrangements to deliver value for money in using resources as defined by the National Audit Office. The report confirms no significant weaknesses were reported and that the Chief Constable has proper arrangements in place and there has been a strong financial governance control in place.</p> <p>Members were happy with the details provided and asked no further questions.</p>
9.	<b>West Yorkshire Police Reports</b>	
9.1	<b>Business Update (Verbal)</b>	<p>Katherine Johnson provided the business update.</p> <p><b>Neighbourhood Policing</b>, a letter was provided from the Home Office advising there was £2.1 million available for neighbourhood policing, and the officer cap had been removed.</p> <p><b>White Paper</b>, it was announced on Monday there would be a National Police Service, and some areas of policing would move to sit under this umbrella, such as Police Digital Service, the National Police Chief Council, National Police Air Service, Counter Terrorism Policing, Regional Organised Crime Units, the National Crime Agency and the College of Policing, allowing local forces to focus more on neighbourhood policing.</p> <p><b>Mayoral models for policing</b>, there was announced that all forces would be under the governance of the mayoral model. As this model was already in place in West Yorkshire (WY), there would be an expectation for WY to help inform on this to other areas.</p> <p><b>Force mergers</b>, pilots would be undertaken, and this was expected by 2029. Reviews would be completed to understand how this would look like and Katherine welcomed the clarity this would bring. Katherine confirmed there would be a wrap-around programme put in place to manage the risk around this.</p> <p>Katherine advised there would be additional powers available for inspectorates to be put forward in same way as local authorities. Additional money would be made available nationally for Artificial Intelligence (AI).</p> <p>Members raised questions around budget planning and the impact of the reserves, Katherine said PBB had seen considerable activity and the precept forecast had also been considered.</p>
9.9	<b>Force Budget Planning</b>	<p>The committee addressed item number 9.9 at this point in the meeting.</p> <p>Katherine spoke about the last report which had been approved by WYCA. The WYP budget deficit had been reduced through effective priority-based budget planning, productivity savings and use of the precept funding. The deficit reduction was based on key assumptions being made in addition to the pension fund contribution reducing. Members asked about the use of reserves and the impact that would have on longer term delivery if future reserves were lower. Katherine confirmed that the position from January 2025 had improved significantly with work on Priority Based Budgeting taken place, and confirmation from central government on pay award settlements; pension fund contributions had also decreased considerably bringing the deficit down from an anticipated £14m to £1.5m. Assurance was given to Members that this reduction was usual for organisations using key assumptions to forecast budgets awaiting Home Office funding announcements.</p> <p>Members asked about the precept funding for future years, Katherine confirmed the £14 band D was agreed for the following year, and the assumption had been made of £10 on band D for future years.</p> <p>Mike Ford requested a separate meeting to discuss details in more depth, Katherine agreed to this.</p>

Item	Title	
		<b>ACTION: Julie Edwards to invite Members to a separate meeting to discuss the WYP budget for the coming years in more detail. Added to existing action on Members receiving more information about Treasury Management.</b>
9.2	<b>Tender Exception Report</b>	Katherine Johnson shared the Tender Exception Report with committee members. Members were happy with the report and presented no questions around this.
9.3	<b>WYP Risk Management</b>	<p>Katherine Johnson confirmed the suggestion from a previous committee meeting to have a blank sheet of paper approach was agreeable by the Deputy Chief Constable.</p> <p>Sarah confirmed that the risk register was influenced by risks presented at the NPCC and this would drive the work of WYP albeit the same risks wouldn't appear to the risk register.</p> <p>Members questioned how the committee would be able to provide assurance should they not be on the risk register, Katherine said a document would be provided with details provided against each item on the NPCC register.</p> <p>Members noted the good work of the WYP Risk Management Group and commended the bottom-up approach when looking at risk. Members felt doing a top-down approach with the national NPCC risk register would provide additional value.</p> <p><b>ACTION: Sarah Fraser to provide more detailed information of risks on the national NPCC risk register which would/ would not show in the WYP risk register.</b></p> <p>Sarah Fraser went on to confirm, there were 17 open risks, 7 of which were at target risk level. One new risk had been added to the strategic risk register, and 3 had been closed.</p> <p>Members noted an anomaly on the register with the year showing as 21/22, Sarah confirmed this would be updated.</p>
9.4	<b>Internal Audit Progress Report</b>	<p>Neil Rickwood shared the report, commenting that the figures were positive. Audits were addressed at district level and fed in through to Sarah Fraser which saw a more responsive movement. The force wide audit would be the one addressed in the overall opinion audit and would feed into the governance meeting.</p> <p>Members asked about the 2025/26 audit, Neil advised the end of June would be the cut-off and details would be brought to the July committee meeting,</p> <p>Members expected to see movement on some of the key recommendations at the JIAC meeting in April and suggested a responsible officer from the force attend the July meeting if this was not the case.</p>
9.5	<b>Internal Audit Follow Up Report</b>	<p>Jo Campbell said 5 recommendations had been closed and 15 were ongoing. New April dates were agreed for these, and they would be brought to the next committee meeting.</p> <p>Members asked about the governance regarding the retention of documents, and it was explained that there were good management and strong processes in place for this.</p> <p>Members raised questions around the multiple extension dates for the follow-up audits and asked if the report could include length of delay and movement around these. Katherine would take this forward and provide an update regarding the GoodSAM audit.</p> <p><b>ACTION: Katherine Johnson to provide an update around the GoodSAM audit and factors influencing the revised action date.</b></p> <p><b>ACTION: Jo Campbell to include on the IA follow-up report the length of any delays on follow-ups.</b></p>
9.6	<b>Anti-fraud and Anti-corruption Strategies</b>	<p>Jo Campbell updated the committee that a meeting with the ACC had taken place. This resulted in this being revised as a policy as opposed to a strategy.</p> <p>Members asked if a comparison to other organisations had been completed, Jo confirmed this had taken place and a bench marking exercise had been completed which showed WY were similar to other forces.</p>

Item	Title	
		<p>There was further discussion around who would own a risk for fraud within WYP and where the responsibility would lie. Katherine Johnson agreed to report back details at the next committee meeting in April.</p> <p><b>ACTION: Katherine Johnson to provide an update at the next committee meeting as to who was responsible for the Anti-fraud and Anti-corruption policy within WYP.</b></p>
9.7	<b>GIAS Self-assessment</b>	<p>Neil updated the committee on progress; the first stage was to self-assess against the standards. Neil said the new standards were detailed in some areas and changes were made to existing standards as they were being assessed.</p> <p>Members were pleased with the progress made and asked when this would be completed. Neil advised this would be expected by the next committee meeting. After this there would be the external assessment which was expected to take place in 2027.</p>
9.8	<b>Review of Draft Accounting Policies</b>	<p>Julie Edwards said there were no significant changes to the current policies which were in place. Key areas of accounting had remained consistent, and these would be reviewed as part of the external audit.</p> <p>Alastair Newall commented that the pro-activeness was good to see.</p>
9.10	<b>WYP's position against the Security Assessment for Policing (SYaP)</b>	<p>Claire Vickers-Pearson informed Members a further increase in the score had been seen for WYP, this placed them above the national average. Positive comments from the accreditors were received who acknowledged the approach from WYP. Vulnerabilities had decreased overall by 17% and further work was planned to reduce this further.</p> <p>Members asked about future numbers and the possibility of reductions, Claire said this was a consideration in the planning for the coming year, with a view to standardise wording to include specifics detailed in the handbook.</p> <p>Members thanked Claire for the positive report.</p>
11.	<b>Member Focus Area: Performance against the Police and Crime Plan</b>	<p>Wendy Stevens spoke about the performance framework for the Police and Crime Plan. The Police and Crime Plan was written by the Mayor after consultation with the public; the performance framework was co-produced with the link member of the Police and Crime Panel. The performance against this framework was reviewed each quarter by the panel, any changes seen would be highlighted to the panel. This would be broken down to each district which would and discussed in detail at various meetings in the districts.</p> <p>Nationally confidence and satisfaction were key indicators of performance and what happened within communities; outcomes would also be a key indicator of performance. These measures were included within the Police and Crime Plan. To assess performance within WY a commissioned service was used and the results of this would be available to assess if the plan and framework met the needs of the public.</p> <p>Members asked how this would link to the performance monitoring report, Wendy said the figures were taken to the Police and Crime Panel each quarter.</p> <p>Members wanted to understand how results would be verified, Wendy said the annual report would look at this, reviewing the measures and reporting on actions taken and results seen. Wendy went on to add national actions could also have an impact locally, any trends would be reported through the framework.</p> <p>Members requested assurance that the framework was still in place and work was being undertaken to meet the Police and Crime Plan, Rob Forrest said there was a performance scrutiny meeting with WYP where this would be discussed. This would be included on the Assurance Framework, Mike requested the Assurance Framework be brought to the April JIAC committee meeting for information.</p> <p><b>ACTION: Assurance Framework for WYCA to be brought to April JIAC committee meeting for Member information only.</b></p>
12.	<b>JIAC ToR Sign-Off</b>	<p>One remaining change for the limited assurance report required sign off, Members agreed to this change and signed-off the amended ToRs.</p>

<b>Item</b>	<b>Title</b>	
<b>13.</b>	<b>JIAC Workplan</b>	Members deferred this to the April committee where this could be addressed as the committee would move to IAC.
<b>14.</b>	<b>AOB</b>	Members thanked everyone for the work which had been completed. No other business was discussed.

**Next Meeting – 29 April 2026, Admin 4, West Yorkshire Police HQ, Wakefield.**