



**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)
HELD ON 15 July 2024**

PRESENT

INDEPENDENT MEMBERS	OFFICERS PRESENT
Mike Ford (Chair)	WYCA
Jeff Colley	Joanne Colley, Business Manager, Policing and Crime
Helen Kemp	Julie Reid, Head of Policing and Crime
Thilina De Zoysa	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
	Helen Steele - (for item 7.4), Detective Superintendent
	Sarah Fraser, Superintendent, Corporate Services
	External Audit
	Nicola Hallas, Mazars (dial in)

Item	Title	
1.	Welcome and Apologies	Apologies from Alistair Newall.
2.	Declaration of Interests	Thilina De Zoysa confirmed he is employed by Grant Thornton UK LLP. Should any items arise which are sensitive then Mazars would make the committee aware which Thilina may preclude.
3.	Record of Attendance	Details of Member and Officer attendance are noted on the Minutes.
4.	Minutes of the Meeting from 24.04.24	The minutes of the previous meeting held on 24 April 2024 were agreed as a correct record.
8.1	External Audit Strategy Memorandum 2023/24	The Committee addressed item 8.1 as the report owner, Nicola Hallas had been welcomed to the meeting. Nicola updated the committee on the External Audit memorandum, confirming that audit had started, and that field work would be finished by the end of July. The aim is to have this completed by the end of September along with the value for money work. Nicola advised that the interim work was on target. Members asked if WYP would be impacted by the public sector deadlines backlog. Mazars confirmed that there would be no backlog for the WYP 2023/24 accounts. Angela Taylor informed Members that there would be a likely impact on the group accounts. Members asked if the recent election of the new Labour government would have an impact on audit timeframes. Angela Taylor suggested that it would be difficult to anticipate. Mazars suggested that it may cause a slight delay. Members asked about the difference between the overall materiality and the performance

Item	Title	
		materiality. Mazars confirmed that the performance materiality was based on the testing of previous errors in the accounts. Mazars confirmed that there was increased performance this year.
5.	Matters Arising	Members reviewed the Matters Arising to check that no items needed to be added to the JIAC Forward Workplan. Members were assured that the JIAC workplan was accurate. The items listed in this section were carried forward. All other actions/matters arising were closed. Item Ref 5.1 – Katherine Johnson to highlight for which areas of the Programme of Change the cost benefits can be identified. Agreed that a report would come to the JIAC in October and future updates would come as part of the bi-annual Business Update. 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. Katherine updated the committee on the complexity of the request as some of the tenders covered seven force areas and would not present an accurate picture. ACTION: Katherine to invite the Director of Procurement to attend the January 2025 JIAC. Item Ref 5.3 – Katherine Johnson to Provide an update report on Priority Based Budgeting. To come to the October JIAC. Members confirmed with Katherine that this item would be covered by the WYP Business Update after the report in October. Item Ref 5.4 and 5.5 – Mike Ford – 5.4 and 5.5 merged. The JIAC annual report was finalised and the JIAC Terms of Reference will be considered and reviewed for the October JIAC. Item Ref 5.7 – 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. A report would be brought to the October meeting which would set out: - Any changes to the constitution, scheme of delegation, scheme of consent, financial regulations and contract standing orders which had been agreed. - An update on the work to de-collaborate Regional Procurement and establish local procurement support. Members confirmed that this should not form part of the JIAC workplan. Item Ref 5.8 – Neil Rickwood confirmed that the audit of Information Systems Asset Management Devices is underway, and phase two of the report will be provided for the October committee. Item Ref 5.10 –Angela Taylor to check if a JIAC IM/Chair can attend the annual Treasury Management Advisor training at WYCA and bring details to October committee. Item Ref 5.12 – Angela Taylor to provide the WYCA Internal Audit Annual Opinion at the October JIAC. Item Ref 5.13 – Angela Taylor to include comparison from previous years in the next Sponsorship Report. Item Ref 5.22 – Julia Clough to provide more clarity on the next report on awarded and allocated monies, to include narrative on overhead spend. Item Ref 5.23 - 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: Welcome - Mike introduced and welcomed Thilina De Zoysa, the new Committee member to the meeting.
7.	West Yorkshire Police Reports	

Item	Title	
7.1	Business Update (verbal)	Katherine Johnson provided a verbal West Yorkshire Police business update: Chief Officer Team Recruitment – Recruitment has been completed for two Assistant Chief Constables, and Robert McCoubrey and Carl Galvin had been recruited into these posts. Finance – WYP had published their draft accounts. HMCFRS Report – Katherine Johnson confirmed that this report was expected at the end of the month. This will be the first report on the new cycle for West Yorkshire and it is expected to follow a similar path to other forces. Members asked if JIAC had a role in seeking assurance on the matters highlighted in the inspection. Members confirmed that the CIPFA guidance sought to assure that actions from inspections had been implemented, and the committee did not need to imminently scrutinise the highlighted areas but would benefit from future updates regarding completion of actions. Action – Members to receive updates on the completion of actions from the HMCFRS inspection report. Demand – Demand for services had increased, which was usual for the time of year. Members asked about the impact of the new government on policies and funding. Sarah Fraser confirmed that WYP were aware of the risk and had it flagged in relevant forums.
7.2	Programme of Change inc. Cost Benefits	There were no red category items and a small number of amber ones. Katherine detailed that work completed over the last 2 years would see the list of productivity changes grow as a result of this exercise. Priority Based Budgeting (PBB) - The PBB was split into three panels. 1. Baselining 2. Productivity Changes 3. Service Levels Katherine welcomed questions from the committee. Mike Ford questioned the on-going work with CCTV against the new national requirement and how this was being managed. Sarah confirmed that it was being managed by the relevant WYP risk boards. Members asked what involvement Internal Audit have on the implementation of the PBB work. Neil confirmed that Internal Audit were sighted on the projects.
7.4	Focus: Coroners Office (verbal report)	This was addressed slightly earlier in the meeting due to additional commitments for Helen Steele. Detective Superintendent Helen Steele joined the meeting and provided an overview of the Coroner's Office. The Committee thanked Helen for attending.
7.3	Risk Management Update	Sarah Fraser updated the committee on the strategic risk register. Sarah confirmed there were twenty-four open risks: four very high, nine amber and eleven low. Seven of these risks are at target risk level. Since the last meeting there were two new risks. There was a third proposed risk, it is expected that this will be managed at a local risk level. Members questioned replacement vehicle targets and it was confirmed that there was a government target, but this probably would be extended. Members asked about targets for net zero. Katherine confirmed that WYP recently launched sustainability project. Members asked why strategic risks were not parallel to the force management statement. Katherine confirmed that this was deliberate due to the sensitivity.
7.5	Tender Exceptions Report	Katherine Johnson highlighted that there was one large tender which was for regional estates works. Katherine went on to explain that this tender included figures for several organisations.

Item	Title	
		Members confirmed that they wanted to continue being updated with the report on a regular quarterly basis. Action – Joanne Colley to link in with Katherine Johnson’s secretariat team to ensure documents are not sent as embedded files.
7.6	Internal Audit Annual Report and Opinion	Neil Rickwood presented details of the Annual Report and summarised that there was a positive trend. There were fewer reports this year taking on board comments from previous years. Six strategic risks had been covered out of the twenty-four in total. Members acknowledged the hard work completed by the team and Thilina specifically commended the induction provided to him from the Internal Audit Team. Julie Reid acknowledged the positive impact of WYP Internal Audit introducing in a career progression scheme, in a challenging market, to help build the team and experience. Members suggested for Internal Audit to reflect the good news story of 76% of audits giving reasonable assurance in the main body of the JIAC report. Members requested a more detailed narrative around each report which Neil agreed to. Members thanked Neil for providing this update.
7.7	Internal Audit Self-Assessment against the PSIAS	Neil Rickwood made Members aware of the of the new global standards which have been in consultation this year, would be brought into force from January 2025. Once the new guidance was received then an extensive self-assessment exercise would be made against these. Members asked for a statement to be inserted to state that the WYP Internal Audit Annual Assessment did not include assurance on Policing and Crime functions. ACTION: Neil to insert a statement into the WYP Internal Audit Annual Assessment to confirm it did not include assurance on Policing and Crime functions. ACTION: Mike and Bronwyn to look at wording for assurance for Policing and Crime functions. Neil was thanked by Members
7.8	Force Management Statement	Katherine Johnson explained a number of resources had been put into the report and it had been highlighted nationally as good practice. Members commented that this was a good report and presented no further questions around this.
7.9	Draft Annual Accounts, including the Annual Governance Statements	Members thanked WYP for getting the report out timely. Mike Ford commented on the positive comments from Forvis Mazars around the report. Members presented no further questions around the report and would send comments on the Annual Governance Statement to Julie Edwards directly. ACTION: Mike to send feedback from Members on the Annual Governance Statement to Julie Edwards.
8.1	External Audit Reports	Addressed earlier in the minutes, after item Minutes from previous meeting.
9.	West Yorkshire Combined Authority Reports	
9.1	Business Update (verbal)	Julie Reid provided a business update: Election – The Mayoral election took place on 2 May. Tracy Brabin had been elected for the second term and Alison Lowe had been reappointed as Deputy Mayor for Policing and Crime. A new government had also been elected and potentially priorities would change.

Item	Title	
		Police and Crime Plan - The CA was in the process of working with the public and partners to update the Police and Crime Plan. This would be extensive work involving videos, on-line surveys, press notices and face to face meetings. It was a requirement that the plan was updated by the end of the first financial year of the Mayor being in post. Interviews had taken place for the Joint Independent Ethics Committee and 5 new members including a Chair had been recruited, subject to vetting. They are due to hold their first meeting in Autumn this year. ACTION – Julie Reid to introduce Mike Ford to the Chair of the Joint Independent Ethics Committee. January 2025. Misconduct Hearings - new regulations for misconduct hearings came into effect from May 2024. These would now be chaired by a member of the Chief Officer Team, joined by Independent Members and a Legally Qualified Person. The team were waiting for clarification around indemnity insurance which was not clear in the new regulations Launch Events - the Child First Framework was due to launch, launched by the Violence Reduction Partnership. The Framework was available for partners to use when working with children. In August there was the launch of the Vision Zero Strategy. Custody Detention Scrutiny Panel - recruitment was also underway for Independent Members of the Custody Detention Scrutiny Panel.
9.2	WYCA Risk Management Update	Julie advised that this register was reviewed at the start of July and now uses an updated template as a result of a JIAC recommendation. Clarification on scoring variations was made around the new matrix which was included in the report, due to the new scoring framework. Julie explained that one area risk had increased as funding from central government was not confirmed beyond March 2025, and provided an update on other areas.
9.3	Assurance Framework	Julie confirmed that this had been updated following the Mayor's re-election. Julie also added that the Joint Independent Ethic Committee would appear on this report.
10	JIAC Annual Report 2023-24	Mike Ford explained that this was now a complete report, and the document could be published subject to formatting on row 18. ACTION: Jo Colley to amend the formatting and publish the report.
11	JIAC Workplan	Mike Ford confirmed updates to the workplan which are required: ▪ The external audit annual report and the completion report could become one item in the Autumn meeting. ▪ The scheme of delegation scheme of consent report to move to the autumn meeting as it linked to contracts. ▪ WYCA annual accounts and annual governance statement to be included on the workplan for information only for the Summer meeting. ACTION: Joanne Colley to amend the forward workplan. ACTION: – Angela Taylor to share WYCA draft accounts with Members on or before the October JIAC. Member Focus Sessions to move outside of the committee. Members to determine the October Focus Session, if required. ACTION: Members to determine the October Focus Session, if required. Mike Ford requested his annual meetings with the Chief Constable and Deputy Mayor for

Item	Title	
		policing and Crime to be scheduled around October. ACTION: Jo Colley to arrange meeting with Mike Ford and DMPC Lowe. Jo Colley to liaise with the WYCA Liaison Officer to arrange a meeting with Mike Ford and Chief Constable John Robins.
12	AOB	None
Next Meeting – 16 October 2024, Admin 4, West Yorkshire Police HQ, Wakefield.		