West Yorkshire Policing & Crime | Tracy Brabin Mayor of West Yorkshire

WEST YORKSHIRE POLICE

# MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE (WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE) HELD ON 29 April 2026

## PRESENT

| INDEPENDENT MEMBERS | OFFICERS PRESENT |
|---|---|
| Mike Ford **(Chair)** | **WYCA** |
| Jeff Colley | Joanne Colley, Business Manager, Policing and Crime |
| Thilina DeZoysa | Neil Cuthbertson, Head of Finance |
| Helen Kemp | Nikki Deol, Assistant Director Legal, Governance & Compliance (item 7) |
| | Rob Forrest, Head of Policing and Crime |
| | Saeema Hawaldar, Principal Information Governance Officer (item 10.6) |
| | Amanda Taylor, Delivery Support Officer |
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| | **West Yorkshire Police** |
| | Jo Campbell, Internal Audit Manager |
| | Julie Edwards, Deputy Finance Director |
| | Sarah Fraser, Head of Corporate Services |
| | Chief Inspector Alex Geldard, (item 12) |
| | Katherine Johnson, Assistant Chief Officer |
| | Neil Rickwood, Head of Audit, And Assurance |
| | Claire Vickers-Pearson, Head of Data and Information (item 9.10) |
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| | **WYP External Audit** |
| | Alastair Newall - Forvis Mazars |
| | Louise Stables – Forvis Mazars |

| Item | Title | |
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| **1.** | **Welcome and Apologies** | Apologies: Kate Taylor |
| **2.** | **Declaration of Interests** | Noted. |
| **3.** | **Record of Attendance** | Details of Member and Officer attendance are noted on the Minutes. |
| **4.** | **Minutes of the Meeting from 28.01.26** | The minutes of the previous meeting held on 28 January 2026 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.<br><br>**Item Ref 5.2 – Mike Ford** to suggest Members Focus Session – Future Meetings. **Update** – Mike to work with Members to determine future Focus Session topics based on high level risk areas from the risk registers.<br><br>**Item Ref 5.3 – Mike Ford** to Review the original Joint Independent Audit and Ethics Committee Terms of Reference to inform a JIAC ToR review on conclusion of the |

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| | | Assurance Review. **Update** – Following the assurance review this meeting, action carried forward to July.<br><br>**Item Ref 5.4 – Julie Edwards & Neil Cuthbertson** 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. To also include more detailed discussion on the WYP budget planning process. **Update** – Neil Cuthbertson to address Treasury Management as item 10.3 during meeting. Members requested to be provided with guidance on what the risk areas are and what to focus on if being asked to endorse the statement. |
| 6. | **Chairs Update (verbal)** | Mike Ford provided a verbal update:<br><br>**Appraisals**, Mike confirmed his appraisal had taken place with Rob. All members appraisals had been completed and documentation forwarded to WYCA for record. Mike took this opportunity to confirm that all Member terms had been extended universally for a further two-years.<br><br>**Assurance Review,** Mike had attended update meetings regarding the assurance review, this will be discussed as part of the agenda. |
| 7. | **Assurance Review Update (verbal report)** | Nikki Deol provided an update to Members. A wholesale WYCA governance review was being undertaken in response to organisational changes, and a new structure was expected to take place following agreement at the WYCA Annual Meeting on 25 June. The changes would expand the role of the Governance and Audit Committee within WYCA which would include the Policing and Crime Team, although a bedding in period would be appropriate. It was expected that the JIAC would become an Independent Audit Committee (IAC) for the October meeting. Members requested a further update at the July meeting.<br><br>**ACTION: Katherine Johnson to prepare draft Term of Reference and Workplan for the IAC which would be brought to the July JIAC.** |
| 8. | **West Yorkshire Police Reports** | |
| 8.1 | **Business Update (verbal)** | Katherine Johnson provided the business update.<br><br>**National Police Service**, following a White Paper published in January, the National Police Service (NPS) will be a force with it's own governance. National Police Service Enabling Services (NPS-ES) is a pillar within the NPS which will include NPAS, Blue Light Commercial and the Police Digital Service and these services would be expected to move over in the first tranche, approximately April 2028. It is likely that after the transition of NPAS to the National Police Service, there will be a period where West Yorkshire Police still provides IT services to NPAS.<br><br>**Independent Review of Forces**, Lord Hogan-Howe met with Chief Constables from the Northeast region to discuss the pending force merges and following this a report was expected to be published. West Yorkshire's preferred was to remain in its current form.<br><br>**Victim Journey Review**, was a WYP project which examined, reviewed and supported understanding on how a better service could be provided for victims of crime from the first point of contact right the way through their criminal justice journey. |
| 8.2 | **Tender Exception Report** | Katherine Johnson updated the committee confirming there were no exceptions. Katherine added that some exceptions from NPAS had been identified through Blue Light Commercial (BLC). Katherine had requested a quarterly update for NPAS to report to JIAC. |
| 8.3 | **WYP Risk Management** | Sarah Fraser confirmed the risk register was stable. There were 17 open risks of which 7 were at target risk level. One new risk had been added to the register and one risk had been closed. |

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| | | A planned away day for the Chief Officer Team was planned for later in the year where risks would be set out on a blank sheet and re-assessed, a verbal update would be provided at the October JIAC. |
| **8.4** | **Internal Audit Progress Report** | Neil Rickwood said substantial progress had been made. Neil advised the audit covering improving investigations was broken down to each district, opinion was provided for one overall audit covering all districts.<br>Details from the victims' journey review would be assessed with the possibility further audit requirements would be identified.<br>Three audits deferred to the 26/27 year were back on plan. Neil said the plan was flexible and could be adjusted to meet the needs of the force.<br><br>Members asked if the annual audit opinion would be completed and provided at the July meeting, Neil acknowledged this and confirmed this would be completed as a full complement of staff was helping to progress the audit through to completion.<br><br>In terms of follow up action dates, Members suggested more realistic dates for completion be used which would help mitigate the need for extending these in the future.<br><br>Members questioned if VAT was claimed against staff expenses, Julie Edwards advised VAT was not claimed as the cost would outweigh the benefit. Julie was happy to revisit this and provide an update at the next JIAC in July around this.<br><br>**ACTION: Julie Edwards to explore the position on claiming VAT on staff expenses to review if the current position not to claim still provides best value for money.** |
| **8.5** | **Internal Audit Follow Up Report** | Jo Campbell highlighted that 21 recommendations had closed since the last committee and there were no overdue recommendations.<br>Public Protection Notices were added back to the plan for 26/27, showing interim control measures which were in place to support this.<br>It was confirmed that fundamental audit areas for GoodSAM had been closed.<br><br>Following recommendations from Members, the age of the actions had been included within the report. |
| **8.6** | **Internal Audit Strategy, Charter & Plan** | Neil shared the report, commenting it had undergone some changes to reflect the requirements of the Global Internal Audit Standards (GIAS). Influencing factors for the report content included feedback in the HMICFRS, looking at how improvements in investigations would be enhanced. Neil linked in with Sarah Fraser on the allocation of this work. It was confirmed the report was reviewed by the Chief Officer Team once JIAC had approved the content. |
| **8.7** | **Business Interests, Gifts & Hospitality** | Katherine Johnson presented the report to the committee; it was noted that guidance would benefit from being refreshed and disseminated more frequently to encourage input from regional and local departments. Members agreed on this refresher.<br><br>**ACTION: Provide information/ training refresh on gifts and hospitality declarations for WYP colleagues, particularly departments who work regionally or nationally.** |
| **8.8** | **FOI/DPA Governance Report** | Claire Vickers-Pearson presented details of this report to the committee. FOI had seen significant demand, due to factors such as Artificial Intelligence (AI) and greater public awareness.<br>Claire highlighted the area had been supported by the funding uplift over the last 12 months, the impact of this investment was seen in the compliances rates as staff retention was improved. The timeliness of dealing with complex enquiries had improved due to greater staff experience within the department. Compliance figures are reported every 1, 3 and 12 months and improvement was seen through the 12 month reported figures.<br><br>Members asked if themes highlighted were noted and shared with the Joint Independent Ethics Committee (JIEC). Claire said she sits on the group for internal ethics and themes are discussed within this meeting, recommendations on technology are put forward to be |

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| | | reviewed in the JIEC meeting. Any high-risk themes are addressed weekly at the COT meeting and themes highlighted would impact operational decisions.<br><br>**ACTION: The data protection and freedom of information report to include key themes of requests [suggested top 10] with a regional comparison.**<br><br>Claire said the broader governance was doing well in most areas. New legislation was being brought in, targeting the private sector, around information sharing. |
| **8.9** | **Annual Governance Statement** | Katherine Johnson said the Annual Governance Statement had taken on a revised format to reflect the new requirements and invited questions from the committee.<br><br>Members questioned the alignment differing for the principles, it was confirmed WYP worked to 6 principles and not 7 as in the guidance, it was confirmed this would be updated for the 2026/27 AGS. Work would be undertaken with WYCA to align to these requirements. The draft accounts would be available from the end of June.<br><br>Members asked who had input into the AGS, it was confirmed that ownership of the statement was the Chief Officer Team, working closely with Finance and Corporate Services. |
| **9** | **West Yorkshire Police External Audit Reports** | |
| **9.1** | **External Audit Strategy Memorandum** | Louise Stables said there was nothing outstanding in the report and was similar to previous years. Two risks had been identified which these were subject to testing and were common risks found in previous reports. Value for money had identified no risks or weaknesses and no planned changes were expected.<br><br>Members questioned the change in personnel at Mazars and if there was any loss of knowledge or efficiency. WYP would flag any concerns with Forvis Mazars should they be highlighted in the future. |
| **10** | **West Yorkshire Police Reports** | |
| **10.1** | **Business Update (Verbal)** | Rob Forrest provided a business update:<br><br>**Serious Violence Strategy**, a pledge of the Police and Crime Plan was to set up the Serious Violence Strategy (SVS). Engagement with the public has been undertaken to provide input to the strategy. The Mayor had approved the draft format of the SVS and the launch of this would take place on the 27th of May.<br><br>**National Police Model**, Lord Hogan-Howe's review of police force structures, including potential mergers, was noted, with the Mayor and Deputy Mayor for Policing and Crime having shared views that the preference was that West Yorkshire remained as was.<br><br>**Fire transition**, despite support from some members of the House of Lords for the option to choose a corporation sole model, the devolution bill amendment was withdrawn. Central government provided assurance that future round table events would take place to look at future models. Rob advised it was expected that the bill would be passed before the government summer recess.<br>Members expressed the expectation that the CIPFA guidance would be updated to reflect the operating model implemented. |
| **10.2** | **WYCA Risk Management** | Rob provided an update to Members following a meeting with the Executive Board last week. There were 12 open risks, 2 risk levels were reduced and 1 had been closed. There were 2 new risks added to the register. |
| **10.3** | **Treasury Management Strategy Report** | Neil Curthbertson provided an update to the committee.<br><br>WYCA Governance and Audit committee had appointed Wakefield Council to complete the treasury management, and MUFG provided the forecast from the report. The report was in 3 parts, annual, mid-year and year end, Neil presented the Annual Treasury Strategy. External factors influenced interest rates, and this was a consideration when reviewing borrowing and expenditure, it was noted there were no risks highlighted in the report. |

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| | | Members requested specific guidance for the Treasury Management for WYP, as they were being asked to approve the strategy, as previous training aimed at Local Councils covered a broader range. Guidance would be sought by Neil from MUFG to provide this with the support from WYP. **ACTION: Added to existing action at 5.4 on Treasury Management.** |
| **10.4** | **Sponsorship Report** | Members noted the content of the report. |
| **10.5** | **Business Interests, Gifts & Hospitality** | Members questioned the Business Interests, Gifts and Hospitality Policy review schedule having noted the policy was last amended in 2019. Rob agreed to take this forward.<br><br>**ACTION: Rob Forest to confirm the review schedule for the WYCA gifts and hospitality policy.** |
| **10.6** | **FOI/DPA Governance Report** | Saeema provided details to the committee, compliance on training was being managed through reminders to management and staff. Compliance rates were good. FOI and subject access requests were within the threshold set by the Information Commissioners Office.<br>Saeema advised there was a vacancy within the VRP team for a Data Protection Officer, the risk had been formally noted and recruitment was underway, contingency was in place during the interim time.<br>Members asked about the lower levels of training compliance for the Policing and Crime Team compared to WYP. It was confirmed that maternity leave and long-term absences accounted for these levels. |
| **11** | **JIAC Draft Annual Report** | Members took this as read and asked for any questions. Members suggested point 2, the Annual Governance Statement, the wording should be tweaked to also say Members had an opportunity to shape and add comment. This was actioned during the meeting. |
| **12** | **Member Focus Area: HMICFRS Update** | Alex Geldard joined the meeting to present an update on the HMICFRS report.<br><br>It was confirmed that the reporting was changing from 6 monthly to quarterly and would be presented in the Governance meeting. The update provided the WYP position regarding Area's for Improvement (AFI's). Members asked how AFIs were tracked and it was confirmed an internal board had been set up which reviewed and tracked progression. Sign off would be completed by the Deputy Chief Constable for level 2 AFIs. Katherine Johnson agreed to provide a regular report to the committee on HMICFRS AFI's.<br><br>**ACTION: Katherine Johnson to provide report showing the tracked progress of AFIs and bring to JIAC at 12 monthly intervals, to be added to the IAC forward workplan.**<br><br>Members asked how WYP obtain their own assurance following horizon scanning. Alex said the inspection framework was woven into strategic boards across the force and formed part of normal working practice. |
| **13** | **JIAC Workplan** | Members asked for a revised workplan as the transition to IAC was due. Members agreed that meetings could be alternated between online and in-person.<br><br>**ACTION: Katherine Johnson to bring revised workplan to next committee meeting in July.** |
| **14.** | **AOB** | Nothing raised |
| **Next Meeting – 08 July 2026, Wellington House, Wellington Street, Leeds.** | | |