MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE (WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE) HELD ON 16 July 2025

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 DeZoysa	Rob Forrest, Head of Policing and Crime
	Amanda Taylor, Delivery Support Officer
	Bex Spencer, Head of Finance
	Bronwyn Baker – Head of Audit
	Kate Taylor – Director of Finance
	West Yorkshire Police
	Katherine Johnson - Assistant Chief Officer
	Julie Edwards - Head of Accountancy
	Sarah Fraser - Superintendent, Corporate Services
	Jo Campbell - Internal Audit Manager
	Ben Metcalfe - Diversity, Equality & Inclusion Manager
	Katrina Money – Organisational Behaviour & Strategy Lead
	Nichola Timmons – Recruitment, Onboarding & Resource Manager
	External Audit
	Alastair Newall - Forvis Mazars

Item	Title	
1.	**Welcome and Apologies**	Apologies: Neil Rickwood
2.	**Declaration of Interests**	Jeff Colley advised that his employer had completed some re-branding. All other details remain as before.
3.	**Record of Attendance**	Details of Member and Officer attendance are noted on the Minutes.
4.	**Minutes of the Meeting from 07.05.25**	The minutes of the previous meeting held on 07 May 2025 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 5.1 Neil Rickwood** to include the fraud risk register and the fraud risk assessment with the next anti-fraud and anti-corruption strategies report and remove any reference to JIEC. **Item Ref 5.3 Katherine Johnson** to provide members with updates on the completion of actions from the HMICFRS inspection report. **Item Ref 5.5 Katherine Johnson and Rob Forrest** to provide member focus session on NPAS in October JIAC meeting and include visit to the call centre.

Item	Title	
		Item Ref 5.7 Katherine Johnson to provide a member focus session on sustainability in January 2026. **ACTION UPDATE 16.07.25 Members to determine specific issues they would like covering.** **ACTION: Mike to work with Members to determine future Focus Session topics.** **Item Ref 5.8 Rob Forrest** to provide member focus session on performance against the Police and Crime Plan. **Item Ref 5.9 Damon Lawrenson** to share a further update on the review of the 2023/24 consolidated accounts with Members. **ACTION UPDATE 16.07.25 This action is now owned by Kate Taylor, Kate to circulate link to FRCC report.** **Item Ref 10 Damon Lawrenson/Marc Broadbelt** to arrange Treasury Management training specific to the police fund for Members with overview of the treasury function for the police fund. **ACTION UPDATE 16.07.25 This action is now owned by Marc Broadbelt.** **Item Ref 5.11 Mike Ford and Rob Forrest** to look at updating Terms of Reference to include maximum Member terms of office. **ACTION UPDATE 16.07.25 This action has been moved to October 2025.** **Item Ref 5.12 Rob Forrest and Katherine Johnson** to carry out a formal review of the structure which surrounds the JIAC following devolution. **Item Ref 5.13 Claire Vickers-Pearson** to provide an update report on the maturity assessment for high level digital data strategy/ update on the position against the SyAP (security assessment) in October 2025. **Item Ref 5.18 Rob Forrest** to review the two serious violence risks on the risk register and consider if they could be combined. **Item Ref 5.21 Sarah Fraser** to share details of the top 10 national risks with Members. **Item Ref 5.22 Sarah Fraser** to invite Mike to observe forum NPCC risk register forum.
6.	**Chairs Update (verbal)**	Mike Ford provided a verbal update: **WYP Annual Awards** Mike and Helen attended the Annual Awards event hosted by WYP, commenting that the event was a success. **JIEC** Helen observed a Joint Independent Ethics Committee (JIEC) meeting. Members questioned if anything which was discussed at this meeting should be on the JIAC Risk Register. KJ confirmed that items which were discussed at the JIEC meeting would not be on the strategic risk register and this was a useful forum to discuss ethical issues. JIEC will produce an annual report which would be published. Mike confirmed that he would be observing the JIEC meeting in December and the invite was open for JIEC members to observe these meetings. **Carr Gate Experience Day** Mike asked if members had received an invite to this event and if anyone was able to attend. Members confirmed they had received invites but were unable to attend. It was noted that this would be similar to the experience which JIAC members attended in April 2024.
7.	**West Yorkshire Combined Authority Reports**	
7.1	**Business Update (verbal)**	Rob Forrest provided a business update: **Devolution** Rob confirmed the English Devolution and Community Improvement bill was published last week, and that West Yorkshire Fire and Rescue would be moving to WYCA. The

Item	Title	
		timeline for this to happen was expected to be in 2028 as Mayoral Authorities created in 2026 would be a priority. **Serious Violence Strategy** Rob said the public consultation was underway. The results would help inform the strategy. **Casey Review** Following on from this review, Baroness Casey recommended a National Enquiry be undertaken, Rob confirmed the team were working with WYP, third sector partners, and survivors looking at how the Mayor and DMPC could inform the terms of reference for the inquiry. **Assurance Review** Rob advised the review had gone to the Police and Crime Exec Board and the next stage would be to take it to a governance meeting with WYP. Members asked if an update paper could be brought to the October JIAC meeting. **Action: Rob Forrest to bring assurance paper to October JIAC meeting.**
7.2	**WYCA Risk Management Update**	Rob said no new risks had been opened since the committee last met. The risks at target level remained at one. There were two reductions on the risk register, one of these would be kept under review over the coming months. The new corporate wide risk register was being finessed and this, along with the serious violence risks discussed previously and noted on the action log, would be updated for the October meeting.
7.3	**Draft Annual Accounts, including the Annual Governance Statements**	Kate Taylor provided an update to the committee. A notice of delay to publication had been made as the accounts were not published by the 30th of June as expected. These were expected to be published imminently. Kate confirmed that lessons had been learnt from last year and a new team were in place, and they have done some outstanding work and interrogated the accounts thoroughly. Members asked if earlier sharing of WYP accounts would appease pressure on the WYCA process, Kate said this would put further pressure on WYP and the WYCA timetable that was now in place would allow sufficient time for detailed quality assurance to take place. Members asked for clarification over the authority which they had for the accounts, and they come to this committee for information only, members can provide comments on the AGS. Kate said this was the case as the AGS would go to WYCA Governance and Audit committee. Mike asked for the link to the AGS to be shared with members. **Action: Kate Taylor to share AGS link with JIAC members.** **Action: Members to provide feedback to Kate Taylor on AGS**
7.5	**Internal Audit Plan 2025-26**	Members addressed item 7.5 ahead of item 7.4 as this solely related to WYCA. Bron explained to the committee the WYCA audit plan is awaiting finalisation, approval is expected next week. A draft has been provided which shows a different approach to previous years, each Director would be held to account through an assurance statement which they would provide annually. Sign off on this would be dependent on Directors providing evidence to show the accountability statement has been achieved. There would be contingency within the audit plan to allow for flexiblity, following conversations, as no specific reviews have been planned for the Police and Crime Team currently. Bron further added that should anything arise from this committee that assurance was sought on, there would also be the option of adding these to the plan.

Item	Title	
		Members discussed having a report highlighting audits which were specific to the P&C Team and which were indirect and for information only to this committee. Bron agreed that this would be provided. **Action: Bron Baker to update Audit Plan to show where direct and indirect assurance was sought for the P&C Team.** Members requested an update on the Internal Audit Plan at 6 monthly intervals to provide an oversight of the progress. **Action: Bron Baker to provide the committee with an update on the Internal Audit Plan at 6 monthly intervals.**
7.4	**Assurance Framework (joint report)**	Rob Forrest and Katherine Johnson provided an update to the committee. The format of the report takes on a similar format to previous years. A question to the committee is would this still be required as a joint assurance framework. **Action: Members to consider the format of the report and should any enhancements be required and feedback to Katherine and Rob.** Members commented that this was a good piece of work. Members raised questions around the external oversight and assurance. Clarification was made that external bodies would provide assurance. Members requested a detailed assurance map to include external bodies for WYP. **Action: Katherine Johnson to update the assurance map to include external bodies.** Members discussed the meetings which took place to provide assurance and considered attending some of these to make observations. **Action: Members to be provided dates of assurance meetings with a view to attending as an observer**
8.	**External Audit Reports**	
8.1	**External Audit Progress Report**	Alastair Newall said the draft accounts had been received from WYP, Alastair commenting these were a good set of accounts. The audit of these was progressing well and it was anticipated that the field work would be completed within the next few weeks. The revised materiality had been added to the report, showing an increase, which resulted with an increase in gross expenditure. Alastair confirmed the accounts were unable to be signed off until receipt of West Yorkshire Pension Fund audit work, it is anticipated they should be completed by the end of September, for sign off in October committee meeting. Members questioned the national publications and there was a number of these listed and were any of significance to review. Alastair commented that a RAG rating could be added to highlight ones of key importance. **Action: Alastair Newall to add RAG rating to the list of national publications.**
9.	**West Yorkshire Police Reports**	
9.1	**Business Update (verbal)**	Katherine Johnson provided a business update. **Appointments**, the new Deputy Chief Constable Osman Khan would be starting in August, replacing Katherine Hankinson.

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		Neighbourhood Policing, a number of officers have been moved to the neighbourhood policing team following allocation of the grant, ensuring we meet the requirements of the grant. This has increased pressure on resources for frontline services and areas of demand. **Stainbeck Custody Suite**, this has now become a operating model permanent fixture. A pilot is underway to determine if arrest rates are improved. Whilst this was seen as a positive, demand and pressure on officers supporting this had increased. **HMCFRS**, notification had been received confirming the inspection would take place in January 2026.
9.2	**Tender Exception Report**	Katherine Johnson shared the Tender Exception Report with committee members. Members were happy with the report and presented no questions around this.
9.3	**WYP Risk Management Update**	Sarah Fraser advised the WYP Risk Management group were due to meet on the 30th of July so there was nothing to bring to this meeting, which was not ideal. Members questioned the timetabling of meetings, and could they be reviewed so the report could be brought to future JIAC meetings. **Action Jo Colley and Sarah Fraser to review timetabling of meetings to ensure Risk Management Group meeting falls before JIAC meeting.** Sarah went on to add there were 2 strategic risks submitted for closure this period, and 2 new risks which were added on the back of one of the closures. A further 2 risks which were high would now expect to be reduced, 1 to low and 1 to medium. In summary 22 Open risks, 7 remaining at high amber.
9.4	**Internal Audit Annual Report and Opinion**	Jo Campbell provided and update to the committee. The overall opinion on the 2024/25 audit programme was reasonable assurance with medium risk. This was supported by the internal control score of 2.33 and risk score of 1.89. Of the 32 recommendations, 22 had been addressed and closed with the remaining scheduled for follow up by autumn this year. Members thanked the audit team for their hard work in completing these reports. Members highlighted a discrepancy with wording in one section which would be rectified. It was also requested that a benchmark of scores be included to reflect the internal audit score. It was agreed this would be of benefit. **Action: Jo Campbell to update wording on page 3 to reflect audits completed had provided limited assurance and non were inadequate.** **Action: Jo Campbell to include a benchmark for the internal audit score.** Members were complimentary of the themes section within the report which would possibly highlight training needs.
9.5	**Draft Annual Accounts, including the Annual Governance Statement**	Members thanked WYP for getting the draft accounts sent through timely. Any individual comments members have around these are to be sent to Julie Edwards by the end of July. **Action: Members to provide Julie Edwards with individual comments around draft accounts by the end of July.**
9.6	**Force Management Statement**	Katheryn Johnson advised members this was signed off the day prior to this meeting and will forward the summary to members. **Action: Katherine Johnson to forward Force Management Statement to committee members.**
10	**Member Focus Area: WYP People**	Members from WYP joined the meeting to provide an overview from the People Directorate.

Item	Title	
		Ben Metcalfe spoke to the committee around positive action. Under section 149 of the public sector equality duty which require due regard to eliminate discrimination. Women and people ethnic minority backgrounds are represented by positive action due to being under-represented groups. Legal ratification has been completed, seeking QC (as was at the time) advice around implementation, given the media climate suggesting a two-tier approach. **Katrina Money** presented to the group details around iLearn compliance. The packages available included core mandatory packages and self-development packages, which are a mixture of packages from the college of policing in addition to those for West Yorkshire. The mandatory packages would be either force wide or just for frontline staff. Currently the compliance rate for the 7 force-wide packages achieved as high as 99% whilst the 16 frontline mandatory packages averaged 80%. Every 2 months 3 random mandatory packages are selected to review compliance. **Nichola Timmons** explained to the committee about the student officer entry routes, which there are 3 of: PC entry programme for both uniform and detective pathways, and the PC degree apprenticeship. Approximately 350 student officers are recruited to the force each year, planning takes place about 2 or 3 years in advance so allow campaigns to be mapped appropriately. Members asked Ben what was being done to bridge the gap between the ethnic community representation being 23% and WYP being at 8.5%. It was confirmed there is no numerical target, the aim is to be more representative. Specific areas are targeted within the communities where previously there would have been lower engagement. Members were also interested in how sickness levels were managed, and staff were supported. Welcome events highlight support available within the organisation. A pilot has been introduced for 'Stay' interviews for student officer throughout their initial period within the force, helping identify issues which can then be addressed. A support mailbox along with a well-being team are also available. Questions from members to Katrina included the risk around the ethics compliance being at 70%. Katrina said this related to the new model which had been introduced, and the previous iLearn compliance module was a lot higher. Katrina added iLearn is in addition to all mandatory training around ethics, which is embedded within everything and there was not risk. This principle also applied to the managing information module. Katrina went on to explain iLearn would form part of individuals PDRs, the PDR completion percentage would be available from April 2026 when the new process had been up and running for 12 months. Members sought clarification around mental health training and awareness, Katrina confirmed there was a mandatory 1-day training course in addition there are mental health first aiders across the force. Members asked questions relating resourcing within the force. The digital area of employment was now less of a risk due the buoyancy of the market. It was explained staff leaving some roles were often moving to the finance sector where pay and remuneration was more competitive and offered more flexibility. The focus group were thanked for attending, confirming they were fully supported in their roles and felt able to raise any issues should they arise.
11	**JIAC Annual Report and Self-Assessment**	The annual report was shared with the committee, and no questions were presented around this. Mike thanked people for completing the self-assessment. It was suggested that questions which specifically related to JAC members, and which are for committee members be annotated on future self-assessments. Clarification was made on who section 73/151 officers were as this was not clear to all members of the committee. **Action: Attendance record to be updated to annotate who section 73/151 officers are.**
12	**JIAC Workplan**	Moving EGS to the May meeting was agreed.

Item	Title	
13	**AOB**	Extending the meeting until 13:00 was discussed. As an alternative the meeting could be started earlier. It was agreed the start time would remain the same with a finish aiming at 13:00 or earlier if possible.

Next Meeting – 15 October 2025, Admin 4, West Yorkshire Police HQ, Wakefield .