**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE**
**(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)**
**HELD ON 15 October 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 | Amanda Taylor, Delivery Support Officer |
| | Bex Spencer, Head of Finance |
| | Laura Venn, Legal Corporate Services Lead |
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| | **West Yorkshire Police** |
| | Katherine Johnson - Assistant Chief Officer |
| | Julie Edwards - Deputy Finance Director |
| | Neil Rickwood - Head of Audit, Risk and Assurance |
| | Jo Campbell - Internal Audit Manager |
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| | **External Audit** |
| | Kaden Barnett - Forvis Mazars |
| | Alastair Newall - Forvis Mazars |
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| Item | Title | |
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| **1.** | **Welcome and Apologies** | Apologies: Rob Forrest, Kate Taylor, Sarah Fraser |
| **2.** | **Declaration of Interests** | None |
| **3.** | **Record of Attendance** | Details of Member and Officer attendance are noted on the Minutes. |
| **4.** | **Minutes of the Meeting from 16.07.25** | There was an amendment requested on page 2. The invite was open for JIAC members to observe the JIEC meetings, which was noted at observing JIAC meetings. This has been noted and the minutes updated to correct the typo. |
| **8.** | **External Audit Reports** | |
| **8.1** | **External Audit Completion Report (ISA 260 findings report) and Annual Report** | The committee addressed item number 8.1 at this point in the meeting.<br><br>Alastair said the annual report had progressed well, with only the West Yorkshire Pension Fund figures outstanding. There was no risk identified to the Chief Constable's accounts in the outstanding matters and no risk that any adjustment would be required. There would be no changes to the approach or planned materiality.<br><br>Members questioned if there were arrangements in place from WYP for internal audit controls and management, Alastair confirmed there were, and these would be included in the Audit Control details and brought to the next JIAC meeting. It was also identified that there was good value for money, and no weakness was identified, in line with the annual governance statement.<br><br>Members asked who would complete the review of the control environment, it was confirmed that this was a national scrutiny as it covers 33 forces. Alastair confirmed a report would be |

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| | | completed and would be available for anyone who service. He also confirmed that additional scrutiny could take place, and it was unlikely to incur further costs. |
| **5.** | **Matters Arising** | The items listed in this section were carried forward. All other actions/matters arising were closed.<br><br>**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.<br><br>**Item Ref 5.3 Katherine Johnson** to update members on the completion of actions from the HMICFSR report. **Action Update: To bring as an update to April JIAC meeting.**<br><br>**Item Ref 5.4 Katherine Johnson** to forward Force Management Statement to members.<br><br>**Item Ref 5.5 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. **Action Update: Moved to January JIAC.**<br><br>**Item Ref 5.9 Rob Forrest and Katherine Johnson** Carry out a formal review of the structure which surrounds the JIAC following devolution. **Action Update: Katherine taking draft to COT, once finalised the review will go Mike Ford for information, then to QGM for formal agreement. Move to January JIAC.**<br><br>**Item Ref 5.10 Rob Forrest** to provide Members Focus Session – Performance against the Police and Crime Plan. **Action Update: Move to January JIAC.**<br><br>**Item Ref 5.11 Rob Forrest** to review the two serious violence risks on the risk register and consider if they could be combined. **Action Update: Move to January JIAC when Rob will be in attendance.**<br><br>**Item Ref 5.12 Mike Ford and Rob** Forrest to look at updating Terms of Reference to include maximum Member terms of office. **To address once the Assurance Review is finalised.**<br><br>**Item Ref 5.14 Mike Ford** to work with Members to determine future Focus Session topics.<br><br>**Item Ref 5.16 Bron Baker** to update the WYCA Internal Audit Plan to show where direct and indirect assurance was sought for the P&C Team for the JIAC.<br><br>**Item Ref 5.19 Bex Spencer** to link in with Members to apply the learning to the Police Fund. Jeff and Helen to provide a brief for Bex on what to cover.<br><br>**Item Ref 5.22 Sarah Fraser** to invite Mike to observe forum NPCC risk register forum. **Action Update: Move to January JIAC**.<br><br>**Item Ref 5.23 Jo Colley and Sarah Fraser** to review timetabling of meetings to ensure Risk Management Group meeting falls before JIAC meetings. **Action Update: Move to January JIAC after update from Sarah provided.** |
| **6.** | **Chairs Update (verbal)** | Mike Ford provided a verbal update:<br><br>**Member Appraisals**, Mike confirmed that he would be completing Member appraisals in the near future.<br><br>**Meeting Observations**, Mike to attend the Quarterly Governance meeting in December and the Police and Crime Panel meeting in January.<br><br>**Treasury Training**, Mike thanked Helen Kemp and Jeff Colley for attending the recent treasury management training. |
| **7.** | **West Yorkshire Police Reports** | |

| Item | Title | |
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| 7.1 | **Business Update (verbal)** | Katherine Johnson provided a business update:<br><br>**Budget** Katherine confirmed there was a great deal of work being undertaken regarding budget setting and the medium-term financial forecasting (MTTF). It is anticipated the financial gap for 2026/27 would be £11m, which was a positive move forward from the projected £12.5m when the budget was set. WYP were awaiting the Home Office Settlement announcement due in December, which would influence the budget. WYP had been selected to meet with the Home Office and participated in financial resilience sessions to discuss MTFF assumptions. The Priority Based Budgeting in West Yorkshire had been highlighted nationally as best practice and learning was being shared. Katherine updated Members that she had raised issues on value for money in placing officers in 'grey' roles with the Home Office and with the National Audit Office. Katherine gave assurance that WYP were operating as intended but the climate continued to be very challenging.<br><br>**Kirklees Police Station** it was expected that this station would be fully operational by spring 2026, once snagging lists had been completed.<br><br>**Neighbourhood Uplift** had been completed with experienced officers moved into this area to balance operational pressures.<br><br>**National Energy Framework** all forces had been encouraged to sign a national energy supply framework with the Crown Commercial Service (CCS), to be on the same contract for energy supplies (gas and electricity) which would start in 2028. WYP had signed up, for all forces to work together nationally to generate savings.<br><br>**National Centre of Policing** Katherine updated Members on the anticipated white paper from the Home Secretary to see this move forward. Aviation had been specifically mentioned, which could impact NPAS.<br><br>**Summer demands** had been high this year and extended longer than they had previously given the challenges over the summer months. This demand had now decreased to normal levels for this period in the year. |
| 7.2 | **Tender Exception Report** | Katherine Johnson shared the Tender Exception Report with committee members. Members raised a question around the Radio Mast maintenance. Katherine confirmed that the masts located on sites within West Yorkshire are required to be maintained and this contract had recently come up for renewal. Members presented no further questions around the report. |
| 7.3 | **WYP Risk Management Update** | Katherine Johnson provided an update from the Risk Management Meeting. There were 20 open risks, and 2 risks were expected to close.<br><br>Members questioned risks highlighted on this report and similar ones highlighted on the Internal Audit progress report. Katherine went on to explain they were different areas and covered different aspects.<br><br>Members mentioned potential benefit to WYP and WYCA Risk Management Leads linking in, with a view that there was potential opportunity to share best practice. Members also suggested a matching exercise between the National Risk Register and the WYP Strategic Risk Register; Katherine highlighted the key differences between the national and force wide registers. Members highlighted their views on the benefit to running a 'blank sheet of paper' exercise; where hypothetically all risks could be wiped, and an exercise run to initiate fresh conversation on risks. Members asked for upcoming.<br><br>**Action: Sarah Fraser to share Risk Management Group dates with Members.** |
| 7.4 | **Internal Audit Progress report** | Neil Rickwood shared the Internal Progress Report with the committee, commenting that he was optimistic with the progress which had been made on the audits, and more would be moved to the reporting stage and finalised within the next two weeks.<br><br>Mike said the reports with limited assurance would be an area of focus, after discussion it was suggested that should these be highlighted a member of the senior team who would be invited |

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| | | to JIAC to provide an update. It was agreed this would be by invitation rather than standard practice.<br><br>Further discussion centred around updates and how these were monitored, it was confirmed that manual checks were completed by the internal audit team with DIP sampling on a regular basis. Members were happy with this explanation. |
| **7.5** | **Internal Audit Follow Up Report** | Jo Campbell updated the committee, 10 reports had been closed since July, 16 were overdue and 3 had revised review dates.<br><br>Once of the reports extended was awaiting a solution from IT before this could be taken forward. A further report was extended to January as this was awaiting a further update from the COT. Neil Rickwood advised with the COT involvement reports were moving forward at a better pace. |
| **7.6** | **Internal Audit Self-Assessment against the PSIAS** | Neil updated the committee that the first self-assessment had been drafted and identified gaps which would be aligned to the new global standards. A further update would be provided at the January JIAC on how this was progressing.<br><br>A peer review would be completed every 5 years, the next being due in 2027. Members expressed a preference for an external body to complete this but were aware of the costs involved and suggested working with another area to share the cost. |
| **9.** | **West Yorkshire Combined Authority Reports** | |
| **9.1** | **Business Update (verbal)** | Joanne Colley provided a business update:<br><br>**ISVA Service** the Independent Sexual Violence Advisor service had been renewed and had gone through procurement with no challenges presented.<br><br>**Reclaim the Night** was due to take place on the 26th of October and would be attended by the DMPC. This represents women's safety and the darker nights and was deliberately planned on this date as the clocks move to GMT, and the nights get darker earlier.<br><br>**Safer Parks**, linking in with reclaim the night, the safer parks toolkit and guidance would be revised and updated.<br><br>**Custody Scrutiny** following on from recent media attention around the treatment on detainees whilst in custody, the DMPC has scheduled a meeting with Custody Detention Scrutiny Panel Members and Independent Custody Visitors to discuss and support this area of scrutiny. |
| **9.2** | **WYCA Risk Management Update** | Joanne Colley advised the committee that there had been no significant changes since July. There had been a delay in this going to the Executive Board due to a period of absence from the Head of Service. Mike Ford was invited to the Executive Board meeting in October. |
| **9.3** | **Annual Report and Review of the Scheme of Delegation and Scheme of Consent.** | Joanne Colley confirmed no changes.<br><br>Laura Venn advised she had delegated legal functions to the principle lawyer.<br><br>Members questioned what audits took place on decision making and would pick up with Bron Baker at the next JIAC. |
| **10** | **Member Focus Session: NPAS** | Katherine Johnson and Laura Venn provided an overview of the NPAS service and NPAS governance to the committee. Maintenance of the fleet was a priority given the age of the fleet, and specialist engineers were required to complete this work.<br><br>Katherine confirmed that 7 new helicopters were planned to be added to the fleet during 2027, these were funded through the Home Office (HO) with contribution from all forces.<br><br>Members questioned if WYCA would be responsible should sufficient funding not be in place to cover large expenditure, Katherine explained this would not occur as sign off occurs when funding has been confirmed and details of this are covered in section 22. |

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| | | Laura informed Members about the governance structure, which comprised a National Strategic Board, which held the Chief Constable to account, and in West Yorkshire the DMPC Chaired the Local Strategic NPAS Board, which fed into the National Board.<br><br>Members highlighted a risk to the quality of service delivery with knowledge of a potential wind down if the framework moved to a national centre. |
| **11** | **Assurance Review Update** | Covered in matters arising number 5.9 |
| **12** | **Annual Review of JIAC ToR** | Mike was not proposing any changes at this stage, this would be reviewed after member annual reviews had taken place.<br><br>Members asked for wording to be updated in the ToR to reflect the new Global Audit Standards.<br><br>Members also questioned the reference to the local code of governance and what document this referred to; Laura explained there was one in place for WYCA to delegate to the Chief Constable. Laura to discuss this further with Rob Forrest. |
| **13** | **JIAC Workplan** | Changes to the workplan for 2026 are the Police and Crime Plan performance would be covered in the Q4 January 2026 meeting. Spring meeting (Q1) would cover the HMICFRS inspection follow up.<br><br>Katherine Johnson to bring force budget planning to January 2026 meeting. This would be covered in the January meeting each year. |
| **14** | **AOB** | None |

**Next Meeting – 29 January 2026, Wellington House, Wellington Street, Leeds.**