



**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)
HELD ON 29 January 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 De Zoysa	Rob Forrest, Head of Policing and Crime
	Amanda Taylor, Delivery Support Officer
	Bex Spencer, Head of Finance
	West Yorkshire Police
	Julie Edwards, Head of Accountancy
	Katherine Johnson, Assistant Chief Officer
	Neil Rickwood, Head of Audit, Risk and Assurance
	External Audit
	Alastair Newall, Forvis Mazars

Item	Title	
1.	Welcome and Apologies	Apologies from Sarah Fraser, Jo Campbell and Damon Lawrenson.
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 26.10.24	The minutes of the previous meeting held on 26 October 2024 were agreed as a correct record.
5.	Matters Arising	<p>The items listed in this section were carried forward. All other actions/matters arising were closed.</p> <p>Item Ref 5.3 – Katherine Johnson to provide members updates on the completion of actions from the HMICFRS inspection report.</p> <p>Item Ref 5.7 – Katherine Johnson and Rob Forrest to provide members with a focus session on NPAS.</p> <p>Item Ref 5.8 – Katherine Johnson to arrange member focus session on WYP People to include and overview of compliance rates with mandatory training, an overview of recruitment processes, training and EDI considerations to July committee meeting.</p> <p>Item Ref 5.11 – Damon Lawrenson/Marc Broadbelt to check if a JIAC IM/Chair can attend the annual Treasury Management Advisor training at WYCA and summarise and circulate feedback from the October LA audit training.</p> <p>Item Ref 5.13 Damon Lawrenson to include comparison from previous years in the next Sponsorship Report.</p>

Item	Title	
		<p>Item Ref 5.16 Rob Forrest to amend the Scheme of Consent at section 1.4 to reflect the change from the Queens Peace to the Kings Peace.</p> <p>Item Ref 5.17 Mike Ford and Rob Forrest to look at updating Terms of Reference to include maximum Member terms of office.</p> <p>Item Ref 5.18 Rob Forrest, Katherine Johnson and Mike Ford to Carry out a formal review of the structure which surrounds the JIAC following devolution.</p> <p>Item Ref 5.21 Claire Vickers-Pearson to provide an update report on the maturity assessment for high level digital data strategy to a JIAC meeting April – October 2025.</p>
6.	Chairs Update (verbal)	<p>Mike Ford provided a verbal update:</p> <p>Appraisals – Mike confirmed that member appraisals had taken place, and the paperwork would be sent to Rob Forrest.</p> <p>Police and Crime Panel– Mike attended the recent Police and Crime Panel meeting, which was positive. Following on from this a copy of the JIAC workplan has been made public.</p> <p>Meetings and Introductions – Mike has recently had introduction meetings with the new WYCA colleagues who contribute to the work of JIAC. An introduction with the chair of the Joint Independent Ethics Committee (JIEC) is due to take place in the coming weeks. Mike had attended the WYP Risk Management Group and the Policing and Crime Executive Board which focussed on risk, and the WYCA Governance and Audit Committee. Mike had also attended WYCA Treasury Management training.</p> <p>CIPFA – Mike had reached out to CIPFA seeking information or guidance on audit committees in Mayoral Models. CIPFA did not have any guidance and welcomed learning from West Yorkshire.</p>
7.	West Yorkshire Police Reports	
7.1	Business Update (verbal)	<p>Katherine Johnson provided a verbal West Yorkshire Police business update:</p> <p>Budget Monitoring – Katherine Johnson updated the committee that the draft budget would be set by the end of February and were awaiting confirmation from the Police and Crime Panel on the precept. Katherine confirmed that the budget for the coming year was balanced using £9.5m of reserves. Future financial years were forecast to have a deficit of £12.7m (2026/27), £14.7m (2027/28) and £15m (2028/29). PBB and additional funding would help reduce this deficit.</p> <p>Members asked about the impact of the National Insurance increase, Katherine explained that it was expected that the cost would be in the region of £10.5m and it was expected that a Home Office grant specifically for national insurance would cover the cost.</p> <p>Members questioned if the pay award increase was funded. Katherine confirmed that the money for pay awards was not funded. The pay award percentage for the latter part of the coming financial year was unknown but an assumption of 2% was made in WY and reserves would cover this.</p> <p>Members sought clarification on the balanced budget and if this was a savings target, it was confirmed that there was no savings target set to achieve.</p> <p>Action – Katherine Johnson to share the link to the Police and Crime Panel paper which details more information on the budget.</p> <p>Members wanted further details around the reserves, and how the reserve funds are managed. Katherine explained there was a risk reserve of £14m and a budget pressures reserve of £9m which had been accrued through underspend on previous projects. The budget pressure</p>

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		<p>reserve fund was specific to managing the MTFF and would steady the implementation of the PBB work.</p> <p>Due to a recent matter in South Yorkshire, Members asked about the funding position of capital spend in West Yorkshire. Katherine reassured Members that the South Yorkshire deficit had been created due to capital spend on short life assets, and West Yorkshire only borrow for long term investments such as land or buildings.</p> <p>Members asked about the impact of the McCloud remedy to West Yorkshire pensions. Katherine assured Members that additional funding had been provided and there would be no financial impact to the police budget.</p> <p>Members questioned the use of drones and the impact on NPAS helicopters. Katherine confirmed that West Yorkshire had written to forces which had resulted in a more considered use of drones.</p> <p>Members asked for an update on NPAS. Katherine explained that a white paper due later in the year would set out more detail on a host organisation. Regarding fleet replacement, the Mayor was awaiting a response from the Home Office on the assurance of funds before proceeding with the tender.</p>
7.2	Tender Exception Report	Katherine provided updated reports for the committee. No further questions were asked around this report.
7.3	WYP Risk Management Update	<p>Katherine confirmed that no new risks had been added to the report. There were 10 high risks, 11 medium risks and 1 green risk.</p> <p>Members discussed the risks and questioned the frequency of the quarterly risk management meeting and asked if new risks emerged shortly after the meeting, how this would be managed. Katherine confirmed local risk registers are reviewed more frequently, which fed into the corporate strategic risk register.</p> <p>Members asked if it was usual to carry risks outside of the risk appetite, and if a target date would aid management of the register. External audit suggested that all risk reporting was subtly different and that it was not usual for a target date to be set.</p> <p>Members asked about the description of risks as wording was not clear and dates required updating. Katherine agreed and confirmed this would be reviewed.</p> <p>Members questioned metrics quoted within the report and asked for these to be benchmarked against target. Katherine informed the committee that the strategic risk register was under review and the committee would receive the updated version in July or October 2025. Members confirmed they were happy to contribute to the review where helpful. The committee acknowledged that engagement with the strategic risk register from COT was high which was positive.</p> <p>Action – Sarah Fraser to review wording in descriptions of risks and include benchmarks and confirm if identified actions would bring risks into appetite.</p>
7.4	Internal Audit Progress Report	<p>Neil Rickwood updated Members that the progress report was on plan. Since the last meeting, two reports had been finalised with limited assurance. The cycle of the audit runs to June and the plan of audits was flexible to reflect changing priorities.</p> <p>Members questioned one audit which was reported with limited assurance and was due in November 2024. Neil advised Members that this had been chased and escalated, a meeting was planned to further review this area with the relevant ACC.</p>
7.5	Internal Audit Follow Up Report	Neil Rickwood advised Members on the follow up report; a small number of audits were overdue however, these were progressing and were reflected in the table provided.

Item	Title	
		<p>Members challenged why one audit had three follow up dates and was still incomplete. Neil confirmed the matter was highly technical and the additional time was to ensure that any change wouldn't bring about intended consequences. This audit was an area of focus. Members asked if there were any manual controls in place during the interim period. Neil confirmed that existing tools were underutilised and were now being used.</p> <p>Members questioned the wording within the five assurance categories and if this required updating to reflect more accurately the category of assurance. Neil agreed to review these.</p> <p>Action – Neil Rickwood to review assurance categories.</p>
7.6	Internal Audit of Information Systems Asset Management Devices (verbal update)	<p>Neil Rickwood said he was happy with the progress being made.</p> <p>Katherine Johnson advised this would form part of a bigger programme of asset tracking and scale of issue what kit was being issued for each role.</p> <p>Members questioned the scheduled audit for spring 2024 in this area. Neil, updated members that this has been delayed and was taking place now and a further update would be provided.</p>
7.7	Anti-fraud and Anti-corruption Strategies	<p>Neil Rickwood talked through the strategy and confirmed the next review would be in January 2026. Neil's team would liaise with PSD and provide an update when the report is next due.</p> <p>Members asked if the fraud risk assessment came with a separate fraud risk register. Neil confirmed there was.</p> <p>Action – 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.</p> <p>Members requested assurance on the proactive measures which were undertaken. Neil confirmed that several proactive testing exercises were completed.</p>
7.8	Review of Draft Accounting Policies	<p>Julie Edwards updated members on the policy and some of the wording within the policy had been revised following recommendation. The biggest impact was the introduction of IRFS16.</p> <p>Mike asked if this would form part of the External Audit planning work. Alastair Newall confirmed this was correct.</p>
8	External Audit Reports	
8.1	External Audit Progress Report	<p>Alastair Newell updated the committee that the 23/24 audit was signed off. The 2024/25 accounts would involve new audit colleagues, Alastair assured Members that these staff were experienced.</p> <p>Audit planning was being completed over the coming month and this plan would be brought to the meeting in May</p> <p>Action – Jo Colley to amend the forward workplan to move the 'External Audit Strategy Memorandum 2024/25' to May 2025 and the 'External Audit Progress Report' to July.</p> <p>Alastair highlighted that the national publication from government had issued a statement of intent for local audit reform. This would be unlikely to take effect for a couple of years and would involve setting up a local audit office to have a more streamlined audit process. Further updates would be provided as announced.</p>
9.	West Yorkshire Combined Authority Reports	
9.1	Business Update (verbal)	<p>Rob Forrest provided a business update:</p>

Item	Title	
		<p>Police and Crime Plan – This went to the Police and Crime Panel in December and received a positive response. This was now with the WYCA design team ahead of the launch on 24 February 2025 which Members were invited to attend.</p> <p>Precept – Public consultations had been completed and responses were received from a diverse range of individuals and the response overall was positive. The results would be presented to the Police and Crime Panel next week. Should the proposal be vetoed a revised figure would be provided, although this has not been the case previously in West Yorkshire.</p> <p>Devolution White Paper – WYCA is considered one of the more established combined authorities across the country and we are in a good position going forward. West Yorkshire Fire and Rescue was being brought into WYCA, although there were no timings linked to when this would occur, it was not expected to happen within the next 2 years.</p> <p>JIAC Review – The wee review would be done in tandem with looking at the audit function of the Police and Crime team within WYCA. Updates would be provided to JIAC as this moved along.</p>
9.2	WYCA Risk Management Update	<p>Rob Forrest explained the risk register was under review to align it with wider WYCA reporting frameworks. The register had been taken to the Executive Board where agreement had been made to close two risks, all other risks remained.</p> <p>Members questioned the size and level of detail in the new format and asked for it to be condensed for reporting to JIAC.</p> <p>Action – Rob Forrest to provide a summary of the Policing and Crime strategic risk for JIAC, with a heat map.</p> <p>Members highlighted disparity in the funding risk between WYP and WYCA and if the two areas should be consistent.</p> <p>Action - Rob Forrest to cross pollinate the Policing and Crime and WYP strategic risk registers to ensure consistency.</p>
9.3	Commissioning and Grants Strategy	<p>Julia Clough confirmed the MOJ victims grant had reduced by 4.2% although this had a larger impact in real terms. The grant allocated for 2025/26 was 90% to VCSE and 10% to Local Authority and Hospital Trusts.</p> <p>Members asked if commissioning made use of local organisations. Julia confirmed this was always a preference and the team worked hard to support local providers. If national organisations were used, the team stipulated what they do to support organisations local to West Yorkshire.</p> <p>Members also sought clarification on the competitive process for the MoJ funding. Julia explained that due to short-term funding, this process did not take place to provide consistency and best value to the delivery of services. A competitive process would be progressed once there was a multiyear spending review; 26/27 onwards.</p> <p>Members questioned if there was an audit of these contracts. Julia confirmed there was, and that the audit provided the highest level of assurance.</p>
9.4	Member Focus Area: Partnerships	<p>Katherine Bates updated on the work to better understand our partners, and informed Members about the Partnership Survey which informed the ongoing workplan. Some areas crossed over with the VRP delivery and this was being joined up.</p> <p>Members asked about the breakdown of working relationship with partners and how this could be avoided.</p> <p>Katherine said due to the great working relationship with partners open and honest conversations could take place. It was noted that as financial pressures increased organisations retreated back to statutory obligations, so this was being actively monitored</p>

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		<p>although not seen so far.</p> <p>Members also asked how these risks feed into the strategic risk register. It was confirmed that the mitigations around this are taken directly from the risk register and will be transposed to the new register under emerging partnerships.</p> <p>Members also questioned audits which were completed. Katherine suggested that partnerships were mostly formed harnessing relationships, and relationships were challenging to audit.</p>
10	JIAC Workplan	<p>Meeting dates – Katherine Johnson sent apologies for the May meeting, Julie Edwards would cover. Neil Rickwood sent apologies for July meeting, Jo Campbell would cover.</p> <p>External Audit – Katherine highlighted external audit covers WYP only and so should this be placed in this section.</p> <p>It was agreed and Joanne Colley will update the workplan to reflect the changes for external audit.</p> <p>Action – Joanne Colley to update workplan to show external audit under WYP.</p>
12	AOB	<p>Bex Spencer brought to the Committee's attention that the 2023/24 WYCA Governance and Audit Committee consolidated intragroup accounts contained an error as the police fund had been double counted. The external audit on the WYCA accounts for 2022/23 and 2023/24 were disclaimed audit assurances due to constraints on time due to a national backlog. The accounting error in no way reflected the accounting procedures or reporting of West Yorkshire Police.</p> <p>Members asked that they be kept updated on the review of these accounts.</p> <p>Action - Damon Lawrenson to provide update on consolidated accounts to committee members at next meeting.</p>
<p>Next Meeting – 07 May 2025, Admin 4, West Yorkshire Police HQ, Wakefield.</p>		