



**MINUTES OF THE JOINT INDEPENDENT AUDIT COMMITTEE
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)
HELD ON 24 APRIL 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
	Amanda Taylor, Delivery Support Officer
	Angela Taylor, Director of Corporate Services
	Chris Thompson, Information Governance Manager (DPO) (for item 9.3)
	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
	Paul Thrustle, (for item 7.4)
	Claire Vickers -Pearson (for item 7.9)
	External Audit
	Alastair Newall, Director, Mazars

Item	Title	
1.	Welcome and Apologies	Apologies from Nicola Hallas.
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 06.12.23	The minutes of the previous meeting held on 21 February 2024 were agreed as a correct record with a correction to a typo in a date on item 8.1.
5.	Matters Arising	<p>The items listed in this section were carried forward. All other actions/matters arising were closed.</p> <p>Item Ref 5.1 – Katherine Johnson to highlight for which areas of the Programme of Change the cost benefits can be identified.</p> <p>Item Ref 5.2 – Katherine Johnson to provide a figure for non-exceptional tenders and will consider how to present these.</p> <p>Item Ref 5.4 – Mike Ford – JIAC Terms of Reference will be considered after the JIAC annual report and self-assessment are finalised.</p> <p>Item Ref 5.5 – Mike Ford – review the terms of reference after the annual report is published.</p> <p>Item Ref 5.6 – Mike Ford - Members to consider which elements may work for JIAC reporting.</p>

Item	Title	
		<p>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. Julie Reid gave a verbal update and confirmed that the Mayor’s PCC duties written into CA constitution (Article 5) and was reviewed annually. A report would be brought to the July meeting which would set out:</p> <ul style="list-style-type: none"> 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. <p>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 July committee.</p> <p>Item Ref 5.10 – Neil Rickwood and Angela Taylor to consider section 17 of the JIAC Annual Report and provide a draft response.</p> <p>Item Ref 5.17 – Julie Reid to include target dates on the Policing and Crime and VRP risk register.</p> <p>Item Ref 5.18 – Julie Reid to link in with Mike Ford to look at the risk reporting dashboard which goes to the WYCA Governance and Audit Committee.</p> <p>Item Ref 5.19 – Supt. Sarah Fraser will arrange a meeting with Members to provide context to the risk report.</p> <p>Item Ref 5.21 – Supt. Sarah Fraser to include target dates on the WYP strategic risk register.</p> <p>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.</p>
6.	Chairs Update (verbal)	<p>Mike Ford provided a verbal update:</p> <p>Membership – A successful candidate from the most recent recruitment campaign had confirmed that they were free of a conflict of interest (which was the original reason they were unable to take up the offer). An onboarding process was underway with an ambition to have the new member attend the July JIAC.</p> <p>Wider assurance – Mike had made a decision not to attend the recent WYCA Partnership Executive Group (PEG) and confirmed he would attend one meeting per annum, for balance.</p> <p>Gratitude – Mike gave his formal thanks on behalf of the committee to Mazars for their external audit work with West Yorkshire Police, and to Joanne Colley and Alli Pickersgill who support the Joint Independent Audit Committee and its Members.</p>
7.	West Yorkshire Police Reports	
7.1	Business Update (verbal)	<p>Katherine Johnson provided a verbal West Yorkshire Police business update:</p> <p>Chief Officer Team Recruitment – Recruitment was starting in May for two Assistant Chief Constables.</p> <p>Procurement – the process to disaggregate the regional procurement function was underway. Katherine confirmed that she would act as the single point of contact for West Yorkshire and would support the establishment of the new format. The recruitment for the Director of Procurement and Commercial had been successful. The new local service was on track to go live from 1 July 2024.</p> <p>Finance System – Julie Edwards updated Members that the new WYP financial system was</p>

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		<p>launched on 1 April. The new system had a similar interface with much more advanced functionality. Members were reassured that the system launch was being supported by daily progress meetings to monitor teething issues. Phase two would see further capability for budgeting.</p> <p>Members asked if External Audit were involved in the closing and opening balances. Alastair confirmed that Mazars, would not. Neil confirmed that internal audit undertook annual audits on the WYP financial systems.</p> <p>Members asked how many people were impacted by the change, and Julie confirmed that all WYP employees would be affected and were being supported with varied toolkits.</p>
7.2	Programme of Change (verbal)	<p>There were no new programmes on the Programme of Change and no exceptions to bring to the attention of the committee.</p> <p>Priority Based Budgeting (PBB) - The PBB was split into three panels.</p> <ol style="list-style-type: none"> 1. Baselineing 2. Productivity Changes 3. Service Levels <p>All three panels had concluded which was positive. Katherine confirmed that there was a significant amount of work ongoing as a consequence of the exercise.</p> <p>ACTION: Priority Based Budgeting Update Report to come to the October JIAC.</p>
7.3	Risk Management Update	<p>Sarah Fraser updated the committee on the strategic risk register. Since the last meeting there were no new risks. Some strategic risks had been moved to local risks to be managed by divisions/ departments. Sarah confirmed there were 26 open risks: 4 very high, 9 amber and 13 low.</p> <p>Members asked about the risk relating to research and if it was identified as a risk elsewhere. Sarah confirmed that the risk was being managed with Information Management and Legal local risk registers.</p> <p>Members asked if the risk relating to people should include diversity. Sarah gave reassurance that recruitment included positive action methodology.</p> <p>ACTION: Sarah Fraser to consider including diversity on the risk relating to people.</p> <p>Members requested an information input at the next JIAC meeting from the Coroners Office.</p> <p>ACTION: Sarah Fraser to arrange focus for Members at the next JIAC from the Coroners Office.</p>
7.4	Focus: Cyber Attacks (verbal report)	<p>Paul Thrustle joined the meeting and gave Members an insight into the scale, size and complexity of the digital environment for WYP.</p> <p>Members asked for a further update to come to JIAC on the maturity assessment.</p> <p>ACTION: 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>
7.9	FOI/ DPA Governance Report	<p>The Committee addressed item 7.9 as the report owner, Claire Vickers-Pearson had been welcomed to the meeting.</p> <p>Claire informed Members that WYP consistently complied with the Freedom of Information Act timeliness requirements at a level that was well above the 70% average for police forces. The Information Commissioner's Office (ICO) target was 95%. Claire explained that the team were proactively publicising on popular topics to try and reduce demand and would look at future publication strategies on matters of sensitivity.</p> <p>Members questioned if WYP had ever been subject to a monetary fine from the ICO, which Claire confirmed that they had not.</p>

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		Members asked if Internal Audit had undertaken audits on this area of work. Neil Rickwood confirmed that Internal Audit had sought assurance on the robustness of the processes. Claire gave reassurance on the number of internal accountability structures also in place.
7.5	Tender Exceptions Report	<p>Katherine Johnson highlighted a spike and explained that the main reason was due to the WYP maintenance contractor going into administration.</p> <p>Members questioned if budgets were similar to Local Authorities, and had to be spent by the financial year end. Katherine explained that WYP operate a tight carry forward process and with good reason, expenditure could be carried forward.</p> <p>Members asked about the Victim Support commissioned service. Julie Reid confirmed that there was an ongoing need for the service and due to Home Office funding, the contract had been extended whilst the updated funding picture and subsequent procurement process took place.</p>
7.6	Internal Audit Progress Report	<p>Neil Rickwood explained that there were 8 audits in progress, two of which were near reporting stage.</p> <p>Neil informed Members that one audit was reported in two phases. Phase one had received excellent engagement, and the existing action plan was being progressed. Neil projected that phase two would report significant progress.</p> <p>Members highlighted their view, that the final audit (phases one and two) should give limited assurance as that was the initial finding.</p> <p>Neil provided reassurance to Members that the team were sighted on the issues before the audit commenced and the action plan was already underway before the internal audit started.</p> <p>Members received an update on the implementation of the actions from the internal audit on Operation VoltBurg, which covered the financial processes of covert operations.</p>
7.7	Internal Audit Follow Up Report	Jo Campbell highlighted that twelve follow ups had been closed, and four were overdue. The four overdue had been given revised action dates.
7.8	Internal Audit Strategy, Charter & Plan	<p>Neil Rickwood talked through report to Members and explained that the plan had received excellent engagement, including specialist advice from the Violence Reduction Partnership on the Violence against Women and Girls work. Neil thanked committee Members for their contribution to the process.</p> <p>Neil highlighted that the plan would put more ownership on recommendations, and that the plan contained a good blend of assurance reporting and risk work. Neil said that the plan aimed to deliver limited advisory work, and provide opinion, where possible.</p> <p>Members questioned the allocation on the number of audit days to deliver the West Yorkshire plan, which suggested 130 days per member of staff. Neil explained that the team allocate 125 days to Humberside, that the team are carrying a vacancy, and the days reflected bank holidays, annual leave, training.</p>
7.9	FOI/DPA Governance Report	Addressed easier in the minutes, after item 7.4.
7.10	Business Interests, Gifts and Hospitality	Katherine Johnson highlighted that the levels were low, and that there was nothing of note to bring to the attention of the committee.
8.	External Audit Reports	
8.1	External Audit Annual Report	Alastair Newall updated the committee on the Audit Strategy Memorandum, which would be brought to the next committee. Alastair said that he was awaiting the outcome on the

Item	Title	
	2022/23	<p>government led consultation on the backlog of unaudited accounts, which completed in March. He confirmed that this would not affect the WYP accounts but would affect WYCA and the wider group accounts.</p> <p>ACTION: Joanne Colley to amend the forward workplan for Mazars to provide the Audit Strategy Memorandum to the July committee and bring the Completion Report to the October committee.</p>
9.	West Yorkshire Combined Authority Reports	
9.1	Business Update (verbal)	<p>Julie Reid provided a business update:</p> <p>Election – the Mayoral election would be held on 2 May. The Mayor’s current term of office would end on 6 May and the new Mayor would begin on 7 May 2024. A confirmation hearing of the Police and Crime Panel would be required for the appointment of a DMPC, which was provisionally scheduled for 14 June</p> <p>Immediate Justice Pilot – the Immediate Justice pilot was successful, and the Home Office had confirmed £1m allocation to West Yorkshire to continue in 2024/25. An external partner would undertake an evaluation.</p> <p>Safety of Women and Girls - a new Safety of Women and Girls Unit had been established to help tackle violence against women and girls; formed between the Mayor’s Policing and Crime Team and Violence Reduction Partnership, and WYP.</p> <p>Safe Zones - “Safe Zones” had launched in every staffed bus station in West Yorkshire. Anyone who felt unsafe or at risk of harm would be able to turn to trained members of staff for support. The Safer Travel Team had 15 PCSOs, patrolling bus stations and buses. They aimed to reduce crime and anti-social behaviour, increase the safety of women and girls, and reassure and protect vulnerable travel users.</p>
9.1.1	Internal Audit Plan and Commissioning Report	<p>Angela Taylor talked through the report and highlighted the Policing and Crime Team Commissioning report. Angela explained that the report was split into two phases; the first phase was contained in the report and reported reasonable assurance [the highest level of assurance] on processes and systems. Phase two would go into more detail and required colleagues to undergo vetting to conduct a deep dive.</p> <p>Members requested a copy of the internal audit annual opinion. Angela confirmed that this would go to the WYCA Governance and Audit Committee in July and could be brought to the October JIAC.</p> <p>ACTION: Angela Taylor to provide the WYCA Internal Audit Annual Opinion to the October JIAC.</p>
9.2	Risk Management Update	<p>Julie Reid informed Members that the provided report was the same as at the February committee due to timing of meetings. The risk register had been reviewed and updated on the day of the April JIAC and Julie explained that one risk had increased. Julie provided an update on other risk areas. Members were satisfied that the risks were proportionate and being managed.</p> <p>Members requested a copy of the most recent risk register.</p> <p>ACTION: Julie Reid to share the updated risk register with Members.</p>
9.3	FOI/DPA Governance Report	<p>Chris Thompson highlighted that the Policing and Crime team had achieved 100% compliance for the information governance training. Chris added that mandatory training was now included in colleague PDR reviews.</p> <p>Chris confirmed that no incidents to date had been reported to the Information Commissioners Office.</p>

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		<p>Members questioned the compliance data in the report, which Chris provided clarity on. Members requested that the WYP FOI/ DPA Governance Report contained compliance rates for the next report.</p> <p>Members highlighted good practice from the NHS Information Governance toolkit, which sets a KPI for compliance at 95%. Chris confirmed that WYCA had done an environment scan and had reflected on NHS practice to inform practice in WYCA.</p> <p>ACTION: Claire Vickers-Pearson to include compliance rates of staff training in the next FOI/ DPA Governance Report.</p>
9.4	Business Interests, Gifts and Hospitality	Julie Reid explained the content of the report and members felt that the transparency of this area of business gave adequate assurance.
9.5	Sponsorship Report	<p>Angela confirmed that there was nothing to specific to bring to the committee's attention.</p> <p>Members asked for future reports to include comparison from previous years, for comparison.</p> <p>ACTION: Angela Taylor to include comparison from previous years in the next Sponsorship Report.</p>
9.6	Treasury Management Strategy Report	Angela Taylor introduced the report to explain that the information was publicly available online. It was noted that Members were looking forward to a planned Treasury Management insight session in July with WYCA.
9.7	Draft Annual Accounts including the Annual Governance Statement	<p>Angela Taylor explained that the content of the report was publicly available online.</p> <p>Members asked what internal control measures were in place on the annual governance statement. Angela confirmed that there was an annual review of systems of internal control. Members requested that the annual review opportunity be reflected in the JIAC forward workplan.</p> <p>ACTION: Angela Taylor to submit suggested amendments for the JIAC forward workplan to enable Members to be included in the annual review of the Annual Governance Statement.</p>
10.	JIAC Annual Report 2023-24	Mike Ford updated the committee to explain that work was underway to review the workplan and that it would be brought to the July meeting. An action from a previous meeting is already noted for this item.
11.	Review of the JIAC Workplan	No feedback.
12.	AOB	None.
<p>Next meeting: 15 July 2024, WYCA, Wellington House, Leeds</p>		