



**MINUTES OF THE JOINT INDEPENDENT AUDIT AND ETHICS COMMITTEE  
(WEST YORKSHIRE COMBINED AUTHORITY AND WEST YORKSHIRE POLICE)  
HELD ON 18 MARCH 2022**

**AUDIT SESSION  
Video Conference**

**MEMBERS PRESENT**

Trevor Lake (Chair)  
Julie Talbot  
Julie Winham

**OFFICERS PRESENT**

Carol Beanland, Business Support Lead, WYCA (notes)  
Joanne Campbell, Internal Audit Manager, WYP  
Julie Edwards, Head of Accountancy, WYP  
Paul Grady, Grant Thorntons, External Auditors (part)  
Katie Hurrell, Head of Finance, WYCA  
Katherine Johnson, ACO, WYP  
Ellen Millington, Grant Thorntons, External Auditors (part)  
Beverley Nichol-Culff, Head of Risk Management and Insurance, WYP  
Julie Reid, Interim Head of Policing and Crime, WYCA  
Neil Rickwood, Head of Audit and Risk, WYP  
Jay Schofield, Business Support Officer, WYCA (observer)  
Lisa Turner, Business Support Officer, WYCA (observer)

**1. WELCOME & APOLOGIES**

Trevor Lake welcomed everyone to the meeting and noted apologies from Angela Taylor, Katie Hurrell representing.

**2. DECLARATIONS OF INTEREST**

None disclosed.

**3. RECORD OF ATTENDANCE**

Details of the member and officer attendance at previous meetings of the Committee were circulated for information and noted.

#### **4. MINUTES**

The minutes of the meeting held on 7 January 2022 and the extraordinary meeting on 11 February 2022 were agreed as correct records.

#### **5. EXTERNAL AUDIT REPORT**

Paul Grady provided a summary on the audit findings report which will be updated to include the audit opinion. The only additional information now required is the residual queries from the pension fund and the residual queries from Wakefield Council on cash flow. Management provided accruals analysis. There is an unusual and specific end date of 9 May 2021 arising from the transfer of the OPCC to WYCA. There were queries for the valuer with judgement needed on how valuations were made. Members were advised that there was no expectation of any further movement within the accounts beyond the potential movement from unadjusted to adjusted. The most challenging part has been the non-standard year end of the net liability of the pension fund.

Julie Winham queried the follow up of the prior year's recommendations within the audit findings report, highlighting quite a few where management haven't accepted the recommendation and was wondering how helpful this is to a lay person reading the report. Paul Grady replied that in terms of prior year's responses, where there is a management response, it looks to provide additional context and to provide additional things that have been done from the prior year. Most conclude with management setting out a new process or new system. The only disagreement is the ring-fenced money.

Julie Winham questioned the extent of materiality of the risk because the brought forward hadn't been categorised. Paul Grady responded that, for all issues, alternative procedures were used to gain the assurance needed to mitigate the risk to a non-material level which, if implemented going forward, will make future audits easier and may reduce sample size and provide assurance more quickly.

Julie Winham asked Neil Rickwood if he is using the information to inform the audit plan, saying that one of the more material findings related to journals. Neil Rickwood responded that Internal Audit will factor in any concerns raised by External Audit into the testing and review journals. This will be factored into the audit plan.

Julie Talbot asked if management were happy with the summary given by the external auditors. Julie Edwards advised that she had met the auditors and was in regular communication, working positively together to move forward. Julie Talbot asked about the quality assurance review and evidence and retention of working papers. Julie Edwards replied that with the delayed time frame they had taken the opportunity to act upon the findings and met with teams to go through problems and explain what could have been done better and implement new processes for capturing evidence. Sample tests had been completed for big items, to make sure of quality checks. A lot of work had been completed in training and planning over last few weeks.

Trevor Lake observed that it might be prudent for WYP and WYCA to have a review of accrued expenditure and income accruals. Trevor Lake asked about the plan for seized monies. Julie Edwards replied that the organisation has agreed to keep it as it is, on public interest grounds. Any funds seized do earn interest, and it is done in an auditable way.

Trevor Lake raised the reduction in valuations of NPAS helicopters.

Trevor Lake proposed that this Committee recommend the accounts for approval to WYP and WYCA to be signed off, as presented, subject to the points raised and the external parties giving the information the External Auditors need with a plan to submit the accounts in April 2022. If this happens later than April, this will need to come back to this Committee in July. Trevor Lake thanked the Grant Thornton team for their auditing over last 4 years.

## **6. MATTERS ARISING**

### **Item 6.1 Home Office Investigation of Data Loss from the Police National Computer**

Katherine Johnson said that the Home Office closure report on the issue that occurred on the police national computer solves the root problem but the report doesn't comment on how forces have dealt with the impact. Members were advised that the Force is confident that there shouldn't be any residual impact. Trevor Lake raised the need for small, specialised groups to have independent challenge, and to bring people in from other forces and organisations and have a peer review process.

### **Item 6.2 Reporting Routes into the Combined Authority**

Katie Hurrell said that the Internal Audit arrangements are to continue as they are and invited questions. Trevor Lake asked for clarification on point 3, querying if the MoU is between the Chief Constable and the Deputy Mayor for Policing. Katherine Johnson clarified that Internal Audit staff are employed by West Yorkshire Police, but the ultimate accountability for directing Internal Audit and the work that they do and what the reporting of the work that they do is to the Mayor and the Chief Constable.

**Action: Katie Hurrell - MoU in relation to Internal Audit to be changed to show ultimately responsible to Mayor and CC.**

Julie Winham asked if there was any fee from the 50 days of work outlined in the audit plan. Katherine Johnson replied that the majority of the funding for policing goes to the Mayor and the Deputy Mayor, who delegate a budget to West Yorkshire Police. It's recognised there are some areas where it's useful to have a joint provision of service and therefore, that's covered in a shared service budget. Charges back to the Combined Authority for anything through the MoU are not made because that money is being delegated from the Combined Authority.

### **Item 6.3 Policing and Crime Team Anti-Fraud and Anti-Corruption**

Members were happy to note the report.

### **Item 6.4 The HMICFRS Action Plan**

Katherine Johnson gave the background that the lead local policing body is required to respond to Home Secretary for any HMICFRS reports. This is the response that the

Combined Authority completed with discussions with West Yorkshire Police. Sir Tom Winsor, the lead HMI has completed his final state of the nation report, and there are a number of positive references to West Yorkshire in that report, specifically in the PEEL section. It is a report that gets a significant amount of attention nationally. Trevor Lake said that this was an outstanding achievement for the force.

### **Item 6.5 Force Local Operational Risks**

Noted and discussed under item 12.

### **Item 6.6 Penetration Testing and Internal Audit Work Planning**

Neil Rickwood introduced a report provided by Digital Policing to provide assurance about the annual penetration testing programme. The SIRO in the Force is the Deputy Chief Constable and in WYCA the Siro is the Director for Corporate Services.<sup>1</sup>

Julie Winham queried if the results of penetration testing are fed into the internal audit plan. Neil Rickwood said that whilst this hasn't been done in the past, he would look and see if this could be done.

**Action: Neil Rickwood – to consider whether penetration testing can be fed into the internal audit work plan (in relation to digital policing). To be reported annually.**

**Action: Julie Reid – add penetration testing assurance of robustness of data as an annual agenda item.**

### **Item 6.7 Internal Audit Quality Feedback**

Members had received and noted the Internal Audit service feedback.

### **Item 6.8 Performance Development Review Completion Rates**

Katherine Johnson said that the PDR module is now available on the HR system. When the nine grid PDR box is implemented, there will be a corporate push to get PDRs completed. This is likely to be September onwards, due to the training required.

Julie Talbot asked if 82% of staff having a PDR within the last 12 months was an acceptable completion rate and also, and if certain areas within the force has lower completion rates. Katherine Johnson responded that organisationally, the Force would like it to be much higher and noted there is work to do to get there.

Trevor Lake suggested that it would be prudent for the Force to do a dip sample of the quality of the PDRs from the perspective of the person who's received it, using an external party, so it's anonymised which will provide much better feedback.

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<sup>1</sup> Information corrected after the meeting

## **7. CHAIR'S UPDATE**

Trevor Lake reiterated that this was the last meeting of the Audit Committee in the current format. He thanked Grant Thornton and Julie Talbot and Julie Winham for their contributions over the last few years. Trevor Lake thanked Julie Reid and the team at the OPCC, and now the Policing and Crime Team, for all their support and help and said that it has been first class support to the Committee. Trevor Lake and Julie Winham will be attending the Ethics Committee in July 2022 and Trevor Lake is an independent member of the Police and Crime Panel.

Julie Reid thanked Trevor Lake for all his service over the last 17 years and said he'd been a consistent and a dedicated partner, showing a good balance between support and challenge. Julie Reid also thanked Julie Talbot for being a dedicated and consistent member for over three years on this Committee and her work with West Yorkshire Police through her work with the Audit Commission.

## **8. COVID-19 UPDATES**

### **(a) West Yorkshire Police**

Katherine Johnson provided a COVID-19 update for West Yorkshire Police, reporting that the gold group has now stepped down. Good practice is being retained, which includes the transparent separators used in custody and the desk dividers in the in the contact centre, where there are high numbers of staff.

### **(b) Policing and Crime Team**

Julie Reid provided a COVID-19 update for the Policing and Crime Team reporting that the team is continuing to operate normally. Whilst staff are still mainly working agile, there is increasing face-to-face work, and the buildings are open to staff. Some of the COVID-19 restrictions are being maintained, including social distancing and sanitising. There was a face-to-face Community Outcome meeting recently in the conference room, which is the first time the conference room has been used for a formal meeting for a couple of years.

## **9. BUSINESS UPDATES**

### **(a) West Yorkshire Police**

Katherine Johnson briefly discussed the Force performance, which will come to every Committee and said that the reporting typically looks back over two years, providing a more useful comparator.

Julie Talbot asked about the progress on the big capital schemes. Katherine Johnson discussed the increase in energy and diesel costs, which will also impact on the construction of the Kirklees district headquarters in Dewsbury (which has a final price contract). There isn't a design for the Huddersfield build. Julie Talbot questioned if the

budget is on track and asked if there were any significant under or overspends projected. Katherine Johnson responded that there is an underspend on the profile position for staff and envisaged that there might be retention issues, so there is an underspend. Some of this was set aside to mitigate some of the risk around the TRIM program (the trauma counselling) to have an enhanced service for 3 years. The current Employer pay offer is 2.1%.

### **(b) Policing and Crime Team**

Julie Reid provided a business update from the Policing and Crime Team, advising that the new Police and Crime Plan was launched on 10 March 2022. The plan has been months in preparation and involved extensive partner and public engagement. It is supported by a performance framework and identifies targets for partners, as well as the police and the Mayor. The safety of women and girls is a theme throughout the plan, which was launched during International Women's Week.

In terms of funding announcements, the Government are making some significant funding announcements in policing. The Ministry of Justice (MoJ) will be issuing a further £15.7 million across all PCCs for domestic abuse and sexual violence services in 22-23. Local Authorities in West Yorkshire will benefit from an additional £38 million over the next three years to support a longer-term drug strategy. The Policing and Crime Team will be working closely with the authorities to try to align their delivery against the Police and Crime Plan. The VRU are bidding for further serious violence funding from the Home Office, who have confirmed that funding will be available for three years this time, rather than the previous one year.

## **10. REVIEW OF THE JOINT INDEPENDENT AUDIT AND ETHICS COMMITTEE**

Julie Reid provided a summary of the work done following the review of the Audit and Ethics Committee, after the decision from the Mayor and the Chief Constable to separate the committee into two; one for audit and one for ethics. Two new members were recently recruited for the audit committee; subject to references and vetting. Julie Winham will be continuing as a member, giving the benefit of her experience and expertise, and providing continuity. The terms of reference for the committee were reviewed last year when the OPCC transferred into the Combined Authority. These now include an annual report to the Combined Authority Governance and Audit Committee, and a draft report from the Chair, which is included as AOB on this agenda.

Julie Talbot noted the feedback that she had provided to Julie Reid and Ian Pegg regarding how to keep better up to date between meetings, and feedback on the Audit Committee, and wondered if these were being taken into account in the future. Julie Reid replied that this work would be undertaken once the new members are in place, to make sure that the support is in place for the members that are sitting on the committee.

**Action: Julie Reid – to implement a structured review and appraisal process for committee members.**

## 11. WHISTLEBLOWING PROCEDURES

Julie Reid discussed the report to provide clarification on which whistleblowing policy would apply after the transition last year. The system of automatically routing reports about the Chief Constable into the Policing and Crime office is continuing and the Policing and Crime team still having access to the West Yorkshire Police Anonymous Messenger system, which is checked daily. The staff in the Policing and Crime Team are now covered by the Combined Authority's whistleblowing policy.

Julie Winham asked who would investigate any whistleblowing cases involving PSD staff. Julie Reid replied that the Anonymous Messenger system allows anonymous reports to be made. Reports can also be made other ways as well, and that is managed by PSD. Katherine Johnson added that a person of a higher rank than that individual in PSD would investigate, and if it was a very senior person within PSD, then it would go out to another force.

## 12. RISK MANAGEMENT UPDATES

### (a) Policing and Crime Team

Beverley Nichol-Culff presented a risk report for the Policing and Crime Team which had been agreed on 16 February 2022 and contained 11 open strategic risks, two of which are red, one is high amber, seven are low amber and one is a green risk. Securing adequate resources in West Yorkshire to meet the delivery requirements of the Police and Crime Plan over the next three years risk remains a red risk. A balanced policing budget has been prepared for 2022/23, however, future funding remains uncertain. The risk relating to the National Police Air Service (NPAS) impact on capacity of the Combined Authority remains red. The outcome of the stage one due diligence has been delayed. The high amber risk relates to significant staff vacancies impacting on the Police and Crime Team as a business risk. Recruitment processes are underway for vacancies and the organisational review is being planned once the Police and Crime Plan is finalised. The Violence Reduction Unit (VRU) is a low amber risk. Funding has now been secured for three years. Staff extensions have been discussed with HR.

Julie Talbot asked if NPAS was having an impact on the Policing and Crime Team and the Chief Constable's staff and whether it will be an issue going forward. Katherine Johnson is still dealing with NPAS for the Policing and Crime Team, as the former Treasurer, and Julie Reid replied that the WYCA lawyer and Mayor and Deputy Mayor are involved in any NPAS negotiations.

Julie Talbot asked about the funding for the VRU, and Julie Reid responded that although the funding would be for 3 years, at an increased level, there is still a requirement to bid and the spend has to be within the year. There is also an element of match funding.

Julie Winham asked if there were any specific timescales about lobbying of the Home Office to secure funding.

**Action: Angela Taylor / Katie Hurrell – To report on Home Office lobbying through the NPCC, with regards to future funding.**

**(b) West Yorkshire Police**

Beverley Nichol-Culff presented a risk report for West Yorkshire Police (agreed by the Risk Management Group on 7 February 2022) showing that there were 26 open risks, seven red, 14 high amber and five low amber.

There are five new risks identified. Three of which are red risks, which are:

- The BMW Engine Failure, which is leaving a reduced capability of vehicles for Operational Support Roads Policing and Armed Response Units.
- Reduced capacity to deliver operational and specialist policing due to shortages in police officer numbers being trained, accredited and sufficiently skilled to work in varying settings across the force.
- Inability to attract and secure sufficient recruits to the various vacancies across the organisation due to the competitive labour market e.g., Digital Policing and Administrative Secretary Roles which are impacted further by internal capacity issues of key support functions e.g., Resourcing and Vetting Teams.
- The two new high amber risks identified are: Staff members in designated posts without the required level of vetting which is a deviation from the Vetting Authorised Professional Practice (APP).
- Working practices across the Western Side Coroner's Office, leading to unmanageable demand and workloads placing undue stress on staff within the department, backlogs and complaints.

Three risks had improved: the WYP as Lead Force for NPAS to deliver the NPCC User Requirement, due to an ageing insufficient fleet has improved from red to low amber. The risk relating to apprentice provision (in terms of Ofsted Inspections impacting on the future ability to deliver the programmes) has improved from high to low amber. Delivery of savings through the Force Savings Programme over four years 24/25 to deliver a balanced budget has improved from high to low amber.

Four risks have been closed. The Reduced District patrol team/staffing numbers due to the introduction of Police Education Qualifications Framework (PEQF) police constable entry routes which impact on operations, given the length of the first stage of the training means the gap in the release of student officers from Learning and Organisational Development (L&OD). This risk was closed as it is included within the new specialist policing resourcing risk for the People Directorate.

The investigator resilience capability & capacity to deal with reactive & major investigation across the force risk has been closed, as it is included within the new specialist policing resourcing risk for the People Directorate.

The legal regulatory requirements as a Police Air Operators Certificate (PAOC) Holder to deliver NPAS operations in a compliant and safe manner during transition risk has been closed, as its now included within the NPAS transition risk.

The resilience of command in CBRN incidents risk has been reduced from strategic to a local operational risk, due to the mitigation now in place.



Julie Winham asked about the issues around recruitment, retention and officer shortages, and if this had been considered in the internal audit plan. Neil Rickwood replied that a previous audit has been carried out on onboarding.

Julie Winham queried if Internal Audit should be involved in the inadequate internal control and the storage of money seized under PACE. Neil Rickwood replied that Internal Audit are involved in two audits; one on CS cache, and also the high value property store project that is ongoing.

Julie Talbot questioned if the Ukraine war would bring a greater risk of cyber-attacks to which Katherine Johnson replied that in terms of the impact, cybercrime, counter terrorism and other areas, the NPCC carry out research and disseminate to the forces. Expecting that it will become a risk on the risk register, as it develops.

### **13. INTERNAL AUDIT REPORT**

Neil Rickwood said that the progress report highlights good progress against the audit plan. There are five audits still in progress, which is good for this stage of the year. The Coroner's Office in the West has been a challenging audit to finalise, which has been highlighted in the risk register. This will be finalised shortly.

Julie Talbot asked if there are any significant issues arising about the draft reports. Neil Rickwood said that they had gone out in draft last February and March, so were well within the timescales of getting feedback and some initial feedback had already been received.

Julie Talbot reminded colleagues about the update from the last meeting, regarding recommendations which are outstanding, and asked if there was any progress.

Joanne Campbell replied that this will be reported in the annual report. Audit were satisfied with progress and there have been some follow ups. There were no significant issues to highlight.

Julie Winham asked about the audit report, outlining the assurance on benefits of handheld devices, where in the introduction, reference is made to there being no formal closure report and assessment of the project, but couldn't see that within the detail of the report. Neil Rickwood said this had been reported previously, and that it highlights that the business case was lacking. Trevor Lake highlighted the need for projects to have a proper business case and outlined the requirement to capture the person in post at the current time to sign off the business case and put their name to it, recognising that there is transition, and in three years' time, when the projects are reviewed, it will not be necessary be the current person holding that post. Katherine Johnson responded that there is now the Portfolio Management Office that manages the change programmes and other governance changes through the Deputy's boards, and business and processes have definitely improved. There is a need to get better at the benefits realisation which is being worked on.

## 14. INTERNAL AUDIT STRATEGY, CHARTER AND PLAN

Neil Rickwood gave an overview of the report, saying that audit had undergone an extensive consultation process, with two or three meetings still outstanding. Where possible, audits have been linked to the West Yorkshire Police's policing purposes and reconciled to the mayoral priorities and commitments, having seen the Police and Crime Plan in draft. There is good audit coverage across all the key risk areas. Audit will be fully staffed when a staff member returns from maternity leave in April.

Julie Winham asked about who had been engaged with and if audit had consulted with the Chief Officer team to which Neil Rickwood confirmed that he had engaged with the Chief Officer team. Julie Winham queried if audit had consulted with the Chief Officer team and Katherine Johnson on the Charter. Neil Rickwood replied that it has been revised about 12 months ago. Julie Winham highlighted that the last peer review was in 2017 and sought assurance that the way that the service operates and the way that the plan is formulated continues to meet with the professional standards. Neil Rickwood gave assurances that it did and that a self-assessment is taking place at the moment against the public sector internal audit standards for requirements, and developing a quality assurance improvement program, where necessary.

**Action: Neil Rickwood to share audit self-assessment, once complete.**

Julie Winham asked about unannounced visits, which have been talked about previously. Joanne Campbell replied that it was intended to do unannounced visits on seized cash.

Julie Talbot asked if risk management was looked at as whole or if individual bits are picked up in audits. Neil Rickwood replied that he goes to the Risk Management Group and is working more closely with Beverley Nichol-Culff. The risk management process has previously been audited. There is a need to consider how to get assurance as part of the governance work.

Neil Rickwood confirmed that the annual plan will go straight to the Chief Constable and Deputy Mayor.

## 15. TREASURY MANAGEMENT STRATEGY REPORT

Katherine Johnson confirmed that the treasury management transferred to WYCA on 9 May 2021.

Julie Winham asked if treasury management now comes under the WYCA auditors. Katherine Johnson clarified that there isn't a dedicated post in the Policing and Crime Team with responsibilities for treasury management, but Angela Taylor and Katie Hurrell have it as part of their roles in WYCA. However, the treasury management function for WYCA is provided by Leeds City Council. Leeds City council internal audit do that review and then report it to WYCA.

**Action: Julie Reid – to include agenda items for Oct/Nov 2022 to provide an update on what the treasury management arrangements are for the force and the Police and Crime team.**

## **16. SPONSORSHIP REPORT**

Julie Reid said that the report was a summary of the sponsorship received by the police over the last two years. Last year there were no sponsorships, but this year there has been a small amount of sponsorship for a couple of crime prevention campaigns and the BAWP conference. Julie Winham questioned what the £330 non-cash related to. Katherine Johnson will check what £330 non-cash was used for in security scheme.

**Action: Katherine Johnson – to confirm what the £330 security scheme sponsorship record relates to.**

## **17. TENDER EXCEPTION REPORT**

Julie Talbot asked who was authorised to sign off tender exception reports for the Police and Crime team. Julie Reid replied that there was a delegation in place that the Deputy Mayor can sign for all less than £500,000 ; the Strategic Director and the Head of Policing and Crime can sign for less than £100,000 ; and anything over £500,000 has to go to the Mayor. Members noted the report.

## **18. ANY OTHER BUSINESS**

Trevor Lake said the Chair's Annual Report covers the period March to close down of the committee. Julie Winham asked where the report is reported to. Julie Reid replied that it will go to the Governance and Audit Committee in the Combined Authority and is based on the report that goes to the Police and Crime Panel.

Katherine Johnson noted that the governance guidance from the Home Office identifies separation between Local Authority leaders, oversight of the Combined Authority in the Policing and Crime team and of West Yorkshire Police.

Members noted the report as an accurate reflection of the meeting over the year.

Katherine Johnson expressed thanks to Trevor Lake for his help and advice and also expressed her thanks to Julie Talbot.

**Next meeting: 13 October 2022.**