

**JOINT INDEPENDENT AUDIT COMMITTEE  
MONDAY, 4 DECEMBER 2017  
AT 14:00**

**MEETING HELD IN MEETING ROOM 2  
NEWCASTLE CITY CENTRE POLICE STATION  
FORTH BANKS**

**MINUTES AND ACTIONS**

**PRESENT:**

**Members:** J Cooke (Chair), P Wood, N Mundy, K Amlani, P Angier

**Officers:** M Tait Joint Chief Finance Officer  
D Best Deputy Chief Constable

**Invitees:** C Waddell Partner, Mazars  
J Dafter Senior Manager, Mazars  
A Buckingham Internal Audit Manager, Gateshead Council  
K Laing Head of Finance  
P Godden Head of Corporate Development

**Apologies:** E Snaith Chief Executive, Police and Crime Commissioner

**216 INTRODUCTION**

J Cooke opened the meeting and thanked the T/Chief Constable for the arranging the visit to the facilities at Follingsby.

**217 DECLARATION OF INTEREST**

Nothing to declare from Members.

**218 MINUTES OF JOINT INDEPENDENT AUDIT COMMITTEE 18 SEPTEMBER 2017**

**Resolved** that the following points be amended. Minute 214 should state that Internal Audit can increase resources and that they have discussed the timing of the Audit Plan, not the actual plan. The governance update in 215 should have been referenced to section 214. A type error was corrected regarding the Chief Constable retirement date.

It was clarified that the firm overseeing Heritable Bank have asked the creditors for an additional year before they will give any more information.

Further to the minute regarding Complaints, the committee clarified their previous request, that they would like to have knowledge of the volume of complaints as reported to the Police and Crime Panel but they do not want to know the details of any complaint.

**ACTION** – That the Chief Executive provide an update on Complaints to the PCP at the next meeting.

The changes were **NOTED** and the minutes for the 18 September 2017 **AGREED** as a true and accurate record.

**219 ACTION LIST FOR FUTURE MEETINGS**

It was confirmed in writing, from Mazars, that no member of the audit team would exceed a period of 8 years.

The proposed dates for the Committee meetings were agreed.

**220 JOINT INDEPENDENT AUDIT COMMITTEE ANNUAL REPORT 2016/17**

The Chair gave his report and the chair asked for the report to be published on the website.

**RESOLVED** - Members **NOTED** this report.

**221 ANNUAL AUDIT LETTERS 2016/17**

J Dafter presented both audit letters and said it was a clean audit.

P Angier asked for clarification regarding the reporting process. C Waddell explained the categories an organisation can be assessed against, for the Value for Money Assessment and that Mazars also carry out a reality check looking at how the force has performed under a number of performance metrics to see if the arrangements are working in practical terms.

K Laing stated the letters would be published on both sets of websites.

**RESOLVED** - Members **NOTED** this report.

**222 EXTERNAL AUDITOR REPORTS**

J Dafter provided an update that they have met with K Laing and the plan is for next year's audit to undertake part of the audit process testing in December, to ensure the work will be done in line with the shorter reporting deadline.

**RESOLVED** - Members **NOTED** this report.

**223 SUMMARY OF RECENT EXTERNAL INSPECTION REPORT**

P Godden updated the committee regarding external reports. The HMIC efficiency inspection judged Northumbria Police as '**Good**' overall with one area for improvement for identification of talent to meet future demand. There is also one national recommendation for all forces, to develop comprehensive plans for digital demand services by September 2018. Regarding digital demand N Mundy asked how this was impacting on the demand for local policing services.

P Godden stated that the national report on Domestic Abuse has been released and from this a number of areas have been highlighted. An improvement report will be progressed through COT.

P Godden then updated on 2 additional papers, **Making it fair**, regarding disclosure and **Living in fear for which an** action plan has been produced and reported to COT and PCC.

P Wood asked if the financial challenges and reduction in police numbers were going to impact on performance and result in issues being reported through external inspections. P Godden stated that the continued Force Improvement Programme would help the force meet the future demands.

**ACTION** – MT to arrange for an update on digital demand services at the next meeting.

**RESOLVED** - Members **NOTED** this report.

**224 JOINT STRATEGIC RISK REPORT SEPTEMBER 2017**

P Godden presented the quarterly update on the Strategic Risk Register.

J Cooke asked if it was likely for the sale of the former HQ site to progress as stated. MT confirmed that the sale was progressing toward completion.

P Angier questioned how vulnerable the force was to future cuts by the Home Office to funding, M Tait replied that the force will always have to be in a position to react to cuts and continuously looks for improvements that will protect services. D Best added the force will have to prioritise resources but will always keep the public safe and protect the vulnerable to an outstanding standard.

N Mundy asked if the Brexit risk is likely to materialise in the next 12 months. M Tait said the risk may need to be reviewed again and would give an update at the next meeting.

**ACTION** – MT to review the Brexit Risk within the Strategic Risk Register.

**RESOLVED** - Members **NOTED** this report.

**225 INTERNAL AUDIT CHARTER**

A Buckingham presented the Charter highlighting areas of change. The chair asked for confirmation that the covert assets had been audited in line with the agreed procedure; M Tait confirmed the in-force review had been completed.

**RESOLVED** - Members **APPROVED** this report.

**226 EMERGANT INTERNAL AUDIT PLAN 2018/19 – 2020/21**

A Buckingham gave a report on the plan and invited questions. K Amlani asked for more information regarding the banding of the risks to which an explanation was given by A Buckingham. P Angier asked if a copy of the assessment criteria could be brought to the next meeting.

J Cooke asked how the recommendations within external inspections are reflected within the Audit Plan. A Buckingham said they are incorporated into the initial set up of any audit.

M Tait advised that the emergent audit plan would be reviewed prior to finalisation to ensure it fully reflected the latest analysis of risk and would be reported back to Committee at the next meeting.

**ACTION** – an update to the Audit Plan 2018/19-2020/21 and a copy of the risk assessment criteria to be brought to the February committee.

**RESOLVED** - Members **APPROVED** this report.

**227 EXCLUSION OF THE PRESS AND PUBLIC - EXEMPT BUSINESS**

The Committee is asked to pass a resolution to exclude the press and public from the meeting during consideration of the following items on the grounds indicated.

**RESOLVED** - The press and public were excluded from the meeting during the consideration of the remaining business in accordance of Paragraph 7 of Schedule 12A to the Local Government Act 1972.