



JOINT INDEPENDENT AUDIT AND ETHICS COMMITTEE ANNUAL REPORT TO THE POLICE AND CRIME PANEL 2020/2021

1. INTRODUCTION

In November 2012, the Police and Crime Commissioner approved the establishment of the Independent Joint Audit Committee with membership appointed from the then Police Authority and Standards Committees. The Statement of Purpose of the Committee provides that it will, “ Provide independent assurance on the adequacy of the risk management framework and the associated control environment, independent scrutiny of processes in order to get reassurances regarding the organisations financial and non-financial performance to the extent that it affects exposure to risk and weakens the control environment, and to oversee the financial reporting process”.

Following a review of the operation of the Committee in April 2016, the PCC approved the establishment of a Joint Independent Audit and Ethics Committee. The Ethics element of the Committee was put in place to assist the Monitoring Officer to discharge their statutory responsibilities under s5 of the Local Government and Housing Act 1989, as amended by the Police Reform and Social Responsibility Act 2011. The Statement of Purpose of this element of the Committee is, “to provide independent assurance to the PCC and Chief Constable that ethics and integrity are embedded within West Yorkshire Police and the Office of the Police and Crime Commissioner and to scrutinise the ethical governance and complaints arrangements in order to ensure that issues are being handled expeditiously and following due process”.

The Committee is comprised of four independent members, one of which is Chair. There is presently a vacancy which will be recruited to in 2021. The current members’ terms of office expire on 31 March 2022.

The Committee meets formally on a quarterly basis and also meets informally in workshop sessions. In addition, the Chair of the Committee attends the Force Risk Management Group annually and the OPCC Good Governance Group. All members have received training in order to conduct Freedom of Information Act appeals on behalf of the OPCC. The PCC and Chief Constable attend the Committee on an annual basis.

The Committee meets in private on a quarterly basis with the internal and external auditors as recommended in CIPFA guidance, and an update is provided on issues relevant to the Committee’s terms of reference by the Chief Finance Officers of the PCC and Chief Constable at every meeting.

Minutes of the Committee are published on the OPCC website.

2. COMMITTEE ANNUAL REPORTS

Annual reports for the Audit and Ethic sessions of the Committee are attached as Appendix A and B respectively.

3. DEVOLUTION IN WEST YORKSHIRE

The Committee has received regular reports about work that is being done collaboratively between the Combined Authority, West Yorkshire Police and the OPCC to prepare for devolution in West Yorkshire and the election of a Mayor with responsibility for PCC functions. This includes business and risk management updates from senior officers in the Combined Authority.

In March 2021 the Committee considered the impact of the devolution on its own work. Appendix C and D outlines the proposed arrangements for the Audit and Ethics Sessions respectively, after the election of a Mayor. It is proposed that both sessions of the Committee will continue after devolution with an annual report to the Governance and Audit Committee in the Combined Authority, subject to a review in due course.

Appendices:

- A – Annual Report – Audit Session
- B – Annual Report – Ethics Session
- C – Devolution Update – Audit Session
- D – Devolution Update – Ethics Session