  

**Joint Independent Audit Committee 2nd October 2024**

**AGENDA ITEM: 11**

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| **REPORT BY** | **OPFCC/NCFRA Chief Finance Officer** |
| **SUBJECT** | **Joint Independent Audit Committee (JIAC) - Agenda Plan 2024** |
| **RECOMMENDATION** | To discuss the agenda plan |

1. **Background**
   1. The agenda plan incorporates statutory, good practice and agreed scrutiny items.

**ROLLING AGENDA PLAN 2024**

|  |  |  |  |  |  |  |  |  |  |
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|  |  | frequency required | 13th March 2024 | June 2024 Workshop  governance and organisational structure | 17th July 2024 | 2nd October 2024 | 4th December 2024 | 19th March 2025 | 9th July 2025 |
|  | Confirmed agenda to be circulated |  | 02/02/2024 |  | 05/06/2024 | 21/08/2024 | 25/10/2024 |  |  |
|  | Deadline for reports to be submitted |  | 01/03/2024 |  | 05/07/2024 | 20/09/2024 | 22/11/2024 |  |  |
|  | Papers to be circulated |  | 06/03/2024 |  | 10/07/2024 | 25/09/2024 | 27/11/2024 |  |  |
| Public | Apologies | every meeting | Apologies |  | Apologies | Apologies | Apologies | Apologies | Apologies |
| Public | Declarations | every meeting | Declarations |  | Declarations | Declarations | Declarations | Declarations | Declarations |
| Public | Meetings log and actions | every meeting | Meetings log and actions |  | Meetings log and actions | Meetings log and actions | Meetings log and actions | Meetings log and actions | Meetings log and actions |
|  | JIAC annual report | Annually |  |  | JIAC annual report |  |  |  | JIAC annual report |
| Restricted | Meeting of members and Auditors without  Officers Present | once per year |  |  | Meeting of members and Auditors without Officers Present |  |  |  | Meeting of members and Auditors without Officers Present |
| Public | External Auditor reports EY | every meeting Once a Year – Plan, Once a Year ISA260 and one a Year Annual Audit Letter (timescale Accounts  dependent) | External Auditor reports |  | External Auditor reports – written End Annual report | External Auditor reports | External Auditor reports | External Auditor reports | External Auditor reports – written End Annual report |
| Public | External Auditor Reports – Grant  Thornton | Every meeting |  |  | External Auditor reports | External Auditor reports | External Auditor reports |  | External Auditor reports |
| Public | Internal Auditor reports (progress) | every meeting | Internal Auditor progress reports |  | Internal Auditor progress reports | Internal Auditor progress reports | Internal Auditor progress reports | Internal Auditor progress reports | Internal Auditor progress reports |
| Public | Internal Audit Plan and Year End Report | twice a year for NFRS and PFCC & CC |  |  | Year End Reports  2023/24 |  |  |  | Year End Reports  2023/24 |
|  | Internal Audit Plans 2024/25 NCFRA, PFCC  and CC |  |  |  | Internal Audit Plans 2024/25 NCFRA, PFCC  and CC |

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|  |  | frequency required | 13th March 2024 | June 2024 Workshop  governance and organisational  structure | 17th July 2024 | 2nd October 2024 | 4th December 2024 | 19th March 2025 | 9th July 2025 |
| Public | Update on Implementation of internal audit recommendations | twice a year for NFRS and PFCC & CC | Audit implementation update of internal audit recommendations  PFCC and CC |  | Audit implementation update of internal audit recommendations  NFRS | Audit implementation update of internal audit recommendations  PFCC and CC | Audit implementation update of internal audit recommendations  NFRS | Audit implementation update of internal audit recommendations  PFCC and CC | Audit implementation update of internal audit recommendations  NFRS |
| Public | HMICFRS updates | 1 per year per organisation | CC - HMICFRS update |  | NFRS – HMICFRS  Update | CC - HMICFRS update | NFRS – HMICFRS  Update | CC - HMICFRS update | NFRS – HMICFRS  Update |
| Restricted | Risk register update (including current risk policy as an  appendix) |  | NCFRA Risk Register (including current risk policy as an appendix) |  |  | PFCC Risk register (including current risk policy as appendix) | CC Risk register (including current risk policy as appendix) | NCFRA Risk Register (including current risk policy as an appendix) |  |
| Public | Fraud and Corruption: Controls  and processes | Once a year for NFRS and  PCC & CC |  |  |  | NFRS - Fraud and Corruption: Controls  and processes | Policing - Fraud and Corruption: Controls  and processes |  |  |
| Public | Budget plan and MTFP process and plan update and timetable | annually for all |  |  |  | NFRS, CC and PFCC -  Budget plan and MTFP process and plan update and  timetable |  |  |  |
| Public | Statement of accounts | annually for all (subject to audit  timescales) | External Audit Update |  | External Audit Update | External Audit Update | External Audit Update | External Audit Update | External Audit Update |
| Public | Treasury Management  Strategy | annually for all | NCFRA, CC and PFCC -  Treasury  Management Strategy |  |  |  |  | NCFRA, CC and PFCC -  Treasury  Management Strategy |  |
| Public | Attendance of PCC, CC and CFO | annually for all |  |  |  |  |  |  |  |
| Restricted | Systems implementation |  |  |  | Verbal update – systems implementation (including review of  new finance systems) |  |  |  | Verbal update – systems implementation (including review of  new finance systems) |
|  | Disaster Recovery Update |  |  |  | Disaster Recovery Update |  |  |  | Disaster Recovery Update |
|  | Complaints procedure |  |  |  |  |  | Complaints procedure |  |  |
|  | CC issues addressed and forward plans |  |  |  |  |  | CC issues addressed and forward plans |  |  |