A logo of a fire and rescue service

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**Joint Independent Audit Committee**

**19th March 2025**

**AGENDA ITEM: 9**

|  |  |
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| **REPORT BY** | **OPFCC/NCFRA Chief Finance Officer** |
| **SUBJECT** | **Joint Independent Audit Committee (JIAC) - Agenda Plan 2024/25** |
| **RECOMMENDATION** | To discuss the agenda plan |

1. **Background**

1.1 The agenda plan incorporates statutory, good practice and agreed scrutiny items.

**ROLLING AGENDA PLAN 2025**

|  |  | Frequency required | 4th December 2024 | 19th March 2025 | Workshop | 9th July 2025 | October 2025 | November accounts workshops | December 2025 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Confirmed agenda to be circulated |  | 25/10/2024 | 7/02/2025 |  | 30/05/2025 |  |  |  |
|  | Deadline for reports to be submitted |  | 22/11/2024 | 7/03/2025 |  | 27/06/2025 |  |  |  |
|  | Papers to be circulated |  | 27/11/2024 | 12/03/2025 |  | 02/07/2025 |  |  |  |
| Public | Apologies | every meeting | Apologies | Apologies |  | Apologies | Apologies |  | Apologies |
| Public | Declarations | every meeting | 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 |
|  | JIAC annual report | Annually |  |  |  | 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 |  |  | 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 |  | External Auditor reports – written End Annual report | External Auditor reports |  | External Auditor reports |
| 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 |
| Public | Internal Audit Plan and Year End Report | Once a year for NFRS and PFCC & CC |  |  |  | Year End Reports 2023/24 |  |  |  |
|  |  |  | Internal Audit Plans 2024/25 NCFRA, PFCC and CC |  |  |  |
| Public | Update on Implementation of internal audit recommendations | twice a year for NFRS and PFCC & 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 | 2 per year per organisation | 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) |  | CC Risk register (including current risk policy as 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) |
| Public | Fraud and Corruption: Controls and processes | Once a year for NFRS and PCC & CC | Policing - Fraud and Corruption: Controls and processes |  |  |  | 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 |
| Public | Treasury Management Strategy | annually for all |  | NCFRA, CC and PFCC - Treasury Management Strategy |  |  |  |  |  |
| Public | Attendance of PCC, CC and CFO | annually for all |  |  |  |  |  |  |  |
|  | Disaster Recovery Update |  |  |  |  | Disaster Recovery Update |  |  |  |
|  | Complaints procedure |  | Complaints procedure |  |  |  |  |  | Complaints procedure |
|  | Chief Constable Recruitment Update |  | Chief Constable Recruitment Update |  |  |  |  |  | Chief Constable Recruitment Update |
|  |  |  |  |  |  | Climate change and sustainability |  |  |  |