 

**Joint Independent Audit Committee**

**9th July 2025**

**AGENDA ITEM: 10**

|  |  |
| --- | --- |
| **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 | 18th JuneEstates Workshop | 9th July 2025 | 1st October 2025 | November accounts workshops13th – Fire26th Police OPFCC | 3rd December 2025 | 11th March 2026 |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|   | Confirmed agenda to be circulated |   |  | 30/05/2025 | 18/08/2025 |  | 20/10/2025 | 26/01/2025 |
|   | Deadline for reports to be submitted |   |  | 27/06/2025 | 15/09/2025 |  | 17/11/2025 | 23/02/2025 |
|   | Papers to be circulated |   |  | 02/07/2025 | 24/09/2025 |  | 26/11/2025 | 04/03/2025 |
| Public | Apologies | every meeting |  | Apologies | Apologies |  | Apologies | Apologies |
| Public | Declarations | every meeting |  | 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 |
|  | 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 |   |
| 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 |
| Public | Internal Audit Plan and Year End Report | Once a year for NCFRA and PFCC & CC |  | Year End Reports 2024/25 |  |  |  |  |
|  |  |  |  |  | Internal Audit Plans 2026/27 NCFRA, PFCC and CC |
| Public | Update on Implementation of internal audit recommendations  | twice a year for NCFRA and PFCC & CC |  | Audit implementation update of internal audit recommendations NCFRA | Audit implementation update of internal audit recommendations PFCC and CC |  | Audit implementation update of internal audit recommendations NCFRA | Audit implementation update of internal audit recommendations PFCC and CC |
| Public | HMICFRS updates | 2 per year per organisation |  | NCFRA – HMICFRS Update | CC - HMICFRS update  |  | NCFRA – HMICFRS Update | CC - HMICFRS update  |
| Public | Fraud and Corruption: Controls and processes | Once a year for NCFRA and PCC & CC |  |  | NCFRA - 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 |  |   | NCFRA , 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 |
| Public | Treasury Management Strategy | annually for all |  |   |  |  |  | NCFRA, CC and PFCC - Treasury Management Strategy  |
| Public | Attendance of PCC, CC and CFO | annually for all |  |   |  |  |  |  |
| Restricted | Risk register update (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) |
| Restricted | Climate Change and Sustainability  | One off |  |  | Climate change and sustainability |  |  |  |