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**Presented at JIAC 9th July 2025 Agenda Item No:4**

**NORTHAMPTONSHIRE POLICE, FIRE & CRIME PANEL**

**18th September 2025**

**Office of the Northamptonshire Police Fire & Crime Commissioner**

**Joint Independent Audit Committee - Annual Report 2024-25**

**1. Introduction**

The Joint Independent Audit Committee (JIAC) provides independent assurance that adequate corporate and strategic risk management arrangements are in place for the Police, Fire and Crime Commissioner for Northamptonshire (PFCC – acting as PFCC and NCFRA) and the Chief Constable (CC). It jointly advises the PFCC and the CC on governance matters as well as good practices.

The Chartered Institute of Public Finance and Accounting (CIPFA) guidance, recommends that the JIAC report annually on how they have discharged their duties and responsibilities.

This report provides the PFCC and CC with a summary of the Committee’s activities in the financial year 2024/25. It also seeks to provide assurance that the Committee has fulfilled its terms of reference, and added value to the overall governance arrangements that were in place for both the PFCC and the CC.

The Committee wishes to record its gratitude to the Chief Officers from Police and Fire for their constant support and to the staff of all three organisations who have attended JIAC meetings and who ensure that it has been able to carry out its business efficiently.

In addition our thanks go to the Internal Audit and External Audit teams who have assisted the Committee to fulfil its role.

I wish to record my grateful thanks to them and my fellow JIAC members for their insightful advice and invaluable efforts throughout this year. The most recent member appointment brings the Committee to full complement and broadens our skill set.

**2. Role of the Committee**

The current purpose of the Committee is:

*‘To support the Police Fire and Crime Commissioner and the Chief Constable to discharge their responsibilities by providing independent assurance on the adequacy of their corporate governance, risk management arrangements and the associated control environments and the integrity of financial statements and reporting.’*

The Police, Fire and Crime Commissioner in their role as corporation sole for both PFCC and NCFRA.

This is the eleventh Annual Report of the JIAC and it sets out how the Committee fulfilled its purpose and responsibilities in 2024/25

The JIAC seeks to provide independent assurance to the three organisations through a review of:

* Corporate Governance
* Internal Control Environment
* Corporate Risk Management
* Regulatory Framework
* Internal Audit
* External Audit
* External Financial Reporting
* Updates on Inspections and Reviews (HMICFRS)
* Counter Fraud

It will seek assurance on the effective and timely implementation of recommendations and action plans.

The JIAC provides the independent assurance function to the PFCC and should discharge the responsibilities of the PFCC (acting as PFCC and NCFRA) and the CC in independent assurance. The Chartered Institute of Public Finance and Accountancy (CIPFA) provides guidance on the function and operation of Police Audit Committees and sets criteria for assessing the effectiveness of the JIAC, which forms an integral part of this report.

Additionally, this report provides the PFCC and CC with a summary of the areas of work considered by the JIAC during the year ended 31st March 2025. This is in line with the CIPFA guidance that recommends that Audit Committees should report annually on how they have discharged their responsibilities.

The full responsibilities of the JIAC are contained in its Terms of Reference in Appendix 1.

**3. Committee Membership**

Membership of the Committee during the financial year was:

|  |  |  |
| --- | --- | --- |
| **Name** | **Appointment** | **Qualifications** |
| Ann Battom (Chair) | Appointed December 2018 | CIPFA, MSc |
| John Holman | Appointed 23rd September 2019 | TD MA MRICS |
| Edith Watson | Appointed 23rd September 2019 | MBA |
| Alicia Bruce | Appointed 1st May 2022 | FCCA FCMI CMgr |
| Alexandra Vujcich | Appointed 21st March 2024 | ??? |

During 2024/25, vetting procedures in respect of members were reviewed as part of the organisation wide exercise and were renewed where required. All such members passed the necessary vetting process. The Chair was re-appointed in October 2024 following a selection process.

**4. Meetings**

The Committee met formally on 4 occasions during the financial year. Meetings are open to the public with minutes being published on the PFCC website.

During the year we have predominantly had in-person meetings with a hybrid option allowing some members, officers and partners to attend virtually where needed.

**5. Terms of Reference**

The JIAC Terms of Reference follow CIPFA guidance and the formal annual review forms part of this report. Details of the current Terms of Reference can be found on the PFCC website and in Appendix 1. This report also constitutes the annual review of the Terms of Reference.

The JIAC covers three organisations: the Police, Fire and Crime Commissioner (PFCC), the Force and the Northamptonshire Commissioner Fire and Rescue Authority (NCFRA). The Northamptonshire Fire and Rescue Service (FRS) is part of NCFRA.

The Committee believes it met the requirements of the Terms of Reference, both in terms of relevant agenda items and the effectiveness of its review.

The committee’s work and scope is now well established, the Terms of Reference were reviewed as part of the recruitment process for a JIAC member in March 2024. The terms of reference are attached and reflect the annual review for 2024/25 which did not identify any required changes.

**6. How the Committee discharges its responsibilities**

The JIAC meets at least 4 times a year and has a schedule of matters to be considered at each meeting. Internal and external audit activity is reviewed at every meeting.

The attendance of JIAC Committee members at meetings was as follows:

|  |  |  |
| --- | --- | --- |
| **Name** | **Attendance / Possible attendance** | |
| Ann Battom | 4/4 | |
| John Holman | 4/4 | |
| Edith Watson | 4/4 | |
| Alicia Bruce | 4/4 | |
| Alexandra Vujcich | 4/4 | |
|  | |  |

The Committee’s meetings have been well supported by officers from the Force, OPFCC and the FRS. The excellent quality and timeliness of reports facilitates good, well informed discussions. In addition, the Committee has appreciated the open and transparent approach of officers.

In addition, representatives of the Internal Auditors and the External Auditor attended the meetings, and the Committee took the opportunity as it felt necessary to discuss topics in private with the auditors without officers being present.

The JIAC has received regular reports on:

* the Statement of Accounts (2021/22, 2022/23 and 2023/24);
* risk management and risk registers;
* updates on the inspectorate (HMICFRS) reports and progress on recommendations from both these and the internal and external audit plans,
* treasury management;

It has also received updates or sought extra assurance on areas of specific risk or concern, including:

* Future External Audit Arrangements;
* Budget and Medium Term Financial Plan update and timetable;
* Complaints processes;
* Benefits Realisation
* IT strategy and implementation, including Disaster Recovery.

The following workshops were held:

* June 2024 – Governance and Induction Workshop – this was postponed from 2023/24 to await new commissioner’s in role, new fire chief in post and the conclusion of Chief Constable investigations.
* 5th November 2024 – Fire Accounts; and
* 11th November 2024 - Police Accounts.

The two internal audit teams have successfully delivered almost a full program of reviews.

The Committee continues to gain significant assurance from both the reports and officers. Key topics and issues are set out below. However, the members of the Committee appreciate the openness of the officers to discuss all areas of the business and willingness to respond to questions.

**7. Assessment of the Audit Committee’s performance against its plan and terms of reference**

The Committee is keen to be effective and in particular make a positive and constructive contribution to the work of the PFCC, CC and NCFRA and the achievement of their strategic priorities.

The Committee’s aims and objectives for 2024/25 are set out in Appendix 2. All four objectives have been completed. The first objective – a review of organisational effectiveness across the three organisations was brought forward from 2023/24 in light of the elections for a new OPFCC held in May 2024.

Appendix 3 sets out the objectives for 2025/26. There are some key areas which the Committee will keep under review including progress on recommendations and actions arising from external reviews and statutory accounts. The agreed work programme covers all core areas and where possible reports are streamlined to cover the three organisations in a single document. This has been beneficial for both members and officers and allows the Committee time to explore assurance in other areas; these will be discussed with officers.

**8. Identification of key topics and issues**

During 2024/25 the Committee considered a range of topics and issues including:

**Annual Accounts 2021/22, 2022/23 and 2023/24**

The relationship with new external auditors Grant Thornton was positive from the outset and this together with the focus and direction from Government on the issues gave the committee reassurance that deadlines could return to more acceptable timeframes by the end of this financial year.

All Finance staff worked extremely hard to ensure that audit queries and additional requests were answered promptly, despite the on-going disruption to finance business as usual.

It is extremely gratifying to be able to report that all outstanding Accounts up to 2022/23 were signed off in early December 2024, well before the backstop date set by Government.

In order to fulfil its obligations around scrutiny and assurance the JIAC reviewed draft Annual Accounts 2023/24 for both Police and Fire in November 2024, on the understanding that the external audit work whilst not fully complete had not identified any potential outstanding issues.

Furthermore Fire Accounts 2023/24 were signed off with an unqualified opinion in February 2025 also before the backstop date. At the same time the OPFCC/Group and Force Accounts were signed off albeit with a disclaimed opinion, as agreed due to the audit issues around prior years.

This marked the successful conclusion of what has been a very difficult and unnecessarily protracted situation and is testament to the hard work and resolve of all officers concerned.

JIAC remain positive that Government will continue to focus on the delivery of external audit to ensure that we do not face such issues in the future.

**Future Systems**

Officers consider that Police future systems are now thoroughly embedded and that HR and payroll services for Fire transitioned as planned on 1st April 2024.

In 2024/25 the JIAC have focused on the embedding for Fire and the outcomes of a benefits realisation exercise. Both of which have provided the JIAC with reassurance that what were Future Systems are now current and will be monitored as such through the normal structure of management reviews.

The JIAC, therefore, consider this topic to be concluded and to be part of business as usual going forward.

**Risk management –** Risk management processes are well established and the joint risk register is regularly monitored (including by the JIAC). With Police and Fire now on the same system, reporting is now consistent and streamlined.

A particular risk area for JIAC focus during the year was assurance around the resilience of IT systems in particular Disaster Recovery plans and the testing of assumptions therein.

The fluctuating political and local landscape continues to create new risks and/ or increase existing risks. Officers have provided in depth information on how such risks are managed and mitigated if possible, from which the JIAC has gained assurance.

**Capital programme** – there is a comprehensive capital programme for both Police and Fire. This is supported by the Digital and Estates strategies. It also provides an important input to the Treasury Management Strategy and the Medium-Term Financial Plan.

**Medium term financial plan (MTFP)** – during the year the JIAC received a report on the MTFP and the detailed timescale and strategy, which supported the plan.

**Governance framework** – The JIAC considered and supported the Internal Audit plans for the year in March 2024 and progress in delivering that plan has been good. Progress reports on the implementation of Internal Audit recommendations are reviewed at JIAC meetings to ensure that actions are completed in a timely fashion.

The JIAC consider and place reliance on the annual Internal Audit assessments of the Chief Internal Auditors for all three organisations. Taking their assessments into account and the additional areas considered by them. Taking all the above into account the JIAC is of the view that there is a broadly effective governance and control regime in place within the OPFCC, NCFRA and the Force.

Specifically, the JIAC believe that the current arrangements for internal audit remain constructive and effective and expect that the consistency of provider for all three organisations going forward will be positive.

**9. Assessment of Internal Audit**

Following a successful submission Mazars were re-appointed as the internal auditor for all three Corporations Sole for a period of four years with effect from 1 April 2023.

This provides for economies of scale and streamlined reporting as well as a budget saving for NCFRA.

**OPFCC AND CC**

The internal audit plan for 2024/25 was approved by the JIAC in March 2024 and the Committee recommended the Commissioner and the Chief Constable to sign off the plan. Progress against the audit plan has been good.

Where Internal Audit recommendations have been made the Force and OPFCC have accepted the recommendation unless good justifiable reasons exist for not acceptance, such instances are the exception. In the majority of instances managers have progressed the agreed actions to the agreed timescale.

The Committee receives regular update reports on the progress of agreed actions, taking specific interest in actions where implementation dates are moved out or exceeded.

**NCFRA**

The internal audit plan for NCFRA was approved at the March 2024 JIAC meeting and the Committee recommended the Commissioner to sign off the plan. Progress against the Audit Plan has been good. The Committee has monitored progress on the audit report recommendations for the Service and has taken assurance from the progress made to date.

**10. Assessment of External Audit**

Paragraph eight above comments on the significant progress made in 2024/25 to conclude outstanding external audits of the statutory accounts.

The PFCC, NCFRA and CC once again joined the national consortium for the tender process managed by PSAA, the conclusion of which resulted in the appointment of Grant Thornton as external auditors until 2027/28.

Locally, whilst subject to a number of staffing changes, the external audit team has been thorough and engagement has remained positive and constructive. It is hoped that with Grant Thornton, the delivery of external audit work will follow expected timeframes.

**11. Looking forward**

Appendix 3 sets out the draft Aims and Priorities for the Committee for 2025/26

These reflect:

* Any outstanding recommendations from 2024/25
* Known areas of concern / high risk; and
* Emerging areas or change programmes likely to be related to the Public Safety Plan for Northamptonshire 2025-30.

**12. Conclusion**

The Committee has an effective work programme based on robust governance frameworks across the three organisations.

The Committee is grateful to officers who have provided honest and objective assurance about the arrangements that exist, and especially to the Finance teams including the statutory officers all of whom have been put under additional pressure throughout the year due to the protracted external audit timetable.

The JIAC is at full strength with 5 members whose varied expertise covers all areas of assurance and risk within the organisations. It will continue to undertake the responsibilities assigned to it in the agreed terms of reference and seek to ensure that it makes a constructive contribution to achieving agreed priorities. It is important that the JIAC adds value to the organisations in discharging its responsibilities and so will continue to assess its own effectiveness.

A Battom

Chair of Joint

Independent Audit Committee

**Appendix 1**

**NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER, NORTHAMPTONSHIRE CHIEF CONSTABLE AND**

**NORTHAMPTONSHIRE COMMISSIONER FIRE AND RESCUE AUTHORITY**

**JOINT INDEPENDENT AUDIT COMMITTEE**

**TERMS OF REFERENCE**

**1 Purpose**

To support the Police, Fire and Crime Commissioner and the Chief Constable to discharge their responsibilities by providing independent assurance on the adequacy of their corporate governance, risk management arrangements and the associated control environments and the integrity of financial statements and reporting.

**2 Membership**

1. The Commissioner, Chief Constable and the Chief Fire Officer (acting on behalf of NCFRA) jointly will appoint the Committee.
2. The Committee shall consist of no fewer than five members.
3. A quorum shall be two members.
4. At least one member shall be a CCAB qualified accountant with recent and relevant financial experience
5. The Commissioner, Chief Constable and the Chief Fire Officer jointly will appoint the Chair of the Committee, following discussion with the members of the Committee.
6. The Chair shall normally be a CCAB qualified accountant, with recent and relevant financial experience.
7. Members shall normally be appointed for a period of up to four years, extendable by no more than one additional three-year period, so long as members continue to be independent.
8. In the absence of the Chair at any meeting of the Committee, the members attending the meeting will elect a Chair for the meeting.

**3 Secretary of the Committee**

The Monitoring Officer of the Commission will nominate an officer from the Commissioner’s Office to act as Secretary to the Committee.

**4 Frequency of Meetings**

1. Meetings shall be held at least four times each year, timed to align with the financial reporting cycle.
2. Extra-ordinary meetings can be held for specific purposes at the discretion of the Chair.
3. External or internal auditors may request the Chair to call a meeting if they consider one is necessary.

**5 Protocols for Meetings**

1. Agenda and supporting papers will be circulated to members at least five working days prior to any meeting.
2. Where possible, minutes/actions shall be prepared and distributed to members of the Committee, regular attendees and the Commissioner, Chief Constable and Chief Fire Officer in draft, unapproved format within 10 working days of the meeting.
3. All papers/minutes should be read prior to the meeting and the meeting will be conducted on this basis with papers being introduced concisely
4. It is expected that all actions are reviewed prior to the meeting and updates provided even if individuals cannot attend the meeting.
5. The Chair of the Committee shall draw to the attention of the Commissioner, Chief Constable and Chief Fire Officer any issues that require disclosure or require executive action
6. **QUESTIONS AND ADDRESSES BY THE PUBLIC**
   1. **General**

Members of the public, with the permission of the Chair of the Committee, may ask questions of members of the Committee, or may address the Committee, on an item on the public part of the agenda.

* 1. **Order of questions and address**

(a) Questions will be asked and addresses given in the order notice of them was received, except that the Chair of the Committee may group together similar questions or addresses.

(b) A list of questions and addresses of which notice has been given shall be circulated to members of the Committee at or before the meeting.

* 1. **Notice of questions and addresses**

A question may only be asked or an address given if notice has been given by delivering it in writing or by electronic mail to the Monitoring Officer no later than noon two working days before the meeting. Each notice of a question must give the name and address of the questioner and must name the person to whom it is to be put, and the nature of the question to be asked. Each notice of an address must give the name and address of the persons who will address the meeting and the purpose of the address.

* 1. **Scope of questions and addresses**

The Chair of the Committee may reject a question or address if it:

* + - Is not about a matter for which the Committee has a responsibility or which affects Northamptonshire;
    - is defamatory, frivolous, offensive or vexatious;
    - is substantially the same as a question which has been put or an address made by some other person at the same meeting of the Committee or at another meeting of the Committee in the past six months; or
    - requires the disclosure of confidential or exempt information.
  1. **Asking the question or making the address at the meeting**

The Chair of the Committee will invite the questioner to put the question to the person named in the notice. Alternatively, the Chair of the Committee will invite an address to the Committee for a period not exceeding three minutes. Every question must be put and answered without discussion but the person to whom the question has been put may decline to answer it or deal with it by a written answer. Every address must be made without discussion.

**6 Attendance at Meetings**

1. The Committee may invite any person to attend its meetings.
2. The Commissioner, Chief Constable and Chief Fire Officer shall be represented at each meeting of the Committee.
3. The Commissioner’s representation will normally comprise the statutory officers and/or appropriate deputies;
4. The Chief Constable shall normally be represented by the Deputy Chief Constable of the Force, and / or deputies;
5. The Chief Fire Officer shall normally be represented by an Assistant Chief Fire Officer;
6. Internal and External auditors will normally attend each meeting of the Committee.
7. There should be at least one meeting each year where the Committee meets the external and internal auditors without the Commissioner’s, Chief Fire Officer’s and Chief Constable’s officers being present. This need not be the same meeting; and such meetings would usually take place before or after the normal Committee meeting has concluded.

**7 Authority**

1. The Committee is authorised by the Commissioner, Chief Constable and Chief Fire Officer to:

* investigate any activity within its Terms of Reference;
* seek any information it requires from any employee;
* obtain outside legal or other independent professional advice;
* secure the attendance of outsiders with relevant experience and expertise if it considers this necessary;
* undertake training of its new members as required.

1. All employees are directed to co-operate with any request made by the Committee.
2. The Committee may only make decisions within the remit set out in these Terms of Reference. The Committee has no authority to reverse decisions made by the Commissioner, NCFRA or Chief Constable. It has no authority to incur expenditure.

**8 Duties**

The Committee’s scope encompasses:

* the Office of the Police, Fire and Crime Commissioner (including the Fire and Rescue Authority after the transfer of governance on 1st January 2019);
* the interface between the OPFCC and associated bodies and directly controlled / associated companies but not the bodies themselves;
* the Northamptonshire Police Force;
* the Northamptonshire Fire and Rescue Service (NFRS) and
* Any collaborative / partnership arrangements involving the OPFCC, Force or NFRS.

The duties of the Committee shall be:

**A Corporate Governance, Risk Management, Internal Control**

**and the Regulatory Framework**

To support the PFCC, Chief Constable, Chief Fire Officer and statutory officers in ensuring effective governance arrangements are in place and are functioning efficiently and effectively, across the whole of the Commission’s, Force’s and Service’s activities, making any recommendations for improvement, to support the achievement of the organisations’ objectives.

Specific annual activities of the Committee will include:

1. Review of corporate governance arrangements against the ‘Good Governance framework’;
2. Consideration of the framework of assurances to assess if it adequately reflects the Commission’s, Force’s and Service’s priorities and risks;
3. Consideration of the processes for assurances in relation to collaborations, partnerships and outsourced activities.
4. Consideration of the processes for assurances that support the Annual Governance Statement;
5. Consideration of VFM arrangements and review of assurances;
6. To review any issue referred to it by the statutory officers of the Commission, the Chief Constable and the Chief Fire Officer and to make recommendations as appropriate;
7. To monitor the effective development and operation of risk management and to make recommendations as appropriate;
8. To be responsible for ensuring effective scrutiny of the Treasury Management Strategy and policies
9. Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

**B External Financial Reporting**

To scrutinise the draft statements of accounts and annual governance statements prior to approval by the Commissioner, Chief Constable and NCFRA and publication. The Committee will challenge where necessary the actions and judgments of management, and make any recommendations as appropriate, to ensure the integrity of the statements.

Particular attention should be paid to the following:

* Critical accounting policies and practices, and any changes in them;
* Decisions requiring a significant element of judgment;
* The extent to which the financial statements are affected by unusual transactions in the year and how they are disclosed;
* The clarity of disclosures;
* Significant adjustments resulting from the audit;
* Compliance with accounting standards;
* Compliance with other legal requirements

**C Internal Audit**

The Committee shall monitor and review the internal audit function to ensure that it meets mandatory Internal Audit Standards and Public Sector Internal Standards and provides appropriate independent assurance to the JIAC, Monitoring Officer of the Commission, the Commissioner, Chief Fire Officer and Chief Constable.

This will be achieved by:

1. Overseeing the appointment of the internal auditors and making recommendations to the Commissioner and Chief Constable, who will make the respective appointments;
2. Consideration of the internal audit strategy and annual plan, and making recommendations as appropriate;
3. Consideration of the head of internal audit’s annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over corporate governance arrangements, and make recommendations as appropriate;
4. Consideration of summaries of internal audit reports, and managers’ responses, and make recommendations as appropriate;
5. Consideration of the management and performance of internal audit, and its cost, capacity and capability, in the context of the overall governance and risk management arrangements, and to make recommendations as appropriate;
6. Consideration of a report from internal audit on agreed recommendations not implemented within a reasonable timescale and make recommendations as appropriate;
7. Consideration of the effectiveness of the co-ordination between Internal and External Audit, to optimise the use of audit resources;
8. Consideration of any issues of resignation or dismissal from the Internal Audit function.

**D External Audit**

The Committee shall review and monitor External Audit’s independence and objectivity and the effectiveness of the audit process.

This will be achieved by consideration of:

1. the Commission’s, Force’s and Service’s relationships with the external auditor;
2. proposals made by officers and Public Sector Audit Appointments (PSAA) regarding the appointment, re-appointment and removal of the external auditor;
3. the qualifications, expertise and resources, effectiveness and independence of the external auditor annually;
4. the external auditor’s annual plan, annual audit letter and relevant specific reports as agreed with the external auditor, and make recommendations as appropriate;
5. the draft Management Representation letters before authorisation by the Commissioner, Chief Fire Officer and Chief Constable, giving particular consideration to non-standard issues;
6. the effectiveness of the audit process;
7. the effectiveness of relationships between internal and external audit other inspection agencies or relevant bodies;
8. the Commissioner’s and Chief Constable’s policies on the engagement of the External Auditors to supply non-audit services, taking into account relevant guidance.

**E Other Assurance Functions**

The Committee shall review the findings of other significant assurance functions, both internal and external to the organisation.

**F Counter Fraud**

The Committee shall satisfy itself:

1. that the Commission, Force and Service have adequate arrangements in place for detecting fraud and preventing bribery and corruption.
2. that effective complaints and whistle blowing arrangements exist and proportionate and independent investigation arrangements are in place.

**9 Reporting**

1. The Chairman shall be entitled to meet with the Commissioner, Chief Constable and Chief Fire Officer ideally prior to their approving the accounts each year;
2. The Committee shall annually review its Terms of Reference and its own effectiveness and recommend any necessary changes to the Commissioner and Chief Constable;
3. The Committee shall prepare a report on its role and responsibilities and the actions it has taken to discharge those responsibilities for inclusion in the annual accounts;
4. Such a report shall specifically include:

* A summary of the role of the Committee
* The names and qualifications of all members of the Committee during the period
* The number of Committee meetings and attendance by each member; and
* The way the Committee has discharged its responsibilities
* An assessment of the Committee’s performance against its plan and terms of reference;
* Identification of the key issues considered by the Committee and those highlighted to the Commissioner, Chief Constable and Chief Fire Officer
* An assessment of Internal and external Audit

1. If the Commissioner and / or the Chief Constable do not accept the Committee’s recommendations regarding the appointment, re-appointment or removal of the external auditor the Committee shall include a statement explaining its recommendation and the reasons why the Commissioner / Chief Constable has taken a different stance in its annual report.

**10 Standing Agenda Items**

The agenda for each meeting of the Committee shall normally include the following:

**Procedural items:**

Apologies for absence

Declaration of Interests

Minutes of the last meeting

Matters Arising Action Log

Date, time and venue of next meeting

**Business items:**

Progress Reports

* + Internal Audit
  + External Audit

Update on implementation of Audit Recommendations

Items for escalation to the Commissioner and / or Chief Constable

Agenda Plan for the next four meetings

**11 Accountability**

The Committeeis accountable to the Commissioner and Chief Constable.

**Appendix 2**

**The Joint Independent Audit Committee’s – Draft Aims and Objectives 2024/25**

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| **Aims and Objectives** |
| Review Organisational effectiveness across the three organisations - ie the extent to which the current management structures are fit for purpose and seeking assurance that strategic aims filter through the organisations effectively. |
| Continue to focus on the timely production and audit of the organisations’ statutory accounts in line with latest Government directives. |
| Review action plans and recommendations that come from HMICFRS eg Peel and HMICFRS are implemented inline with agreed timescales and standards. |
| Initiate assurance reviews in areas of strategic importance in the governance of the organisations. [Note: possible areas – Disaster Recovery and Business Continuity testing, Cyber security & IT resilience, Benefits Realisation and Equality and Diversity.) |

**Appendix 3**

**The Joint Independent Audit Committee’s – Draft Aims and Objectives 2025/26**

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| --- |
| **Aims and Objectives** |
| Review action plans and recommendations that come from HMICFRS eg Peel and HMICFRS are implemented inline with agreed timescales and standards. |
| Continue to monitor the production and audit of the organisations’ statutory accounts in line with Government directives. |
| Initiate assurance reviews in areas of strategic importance in the governance of the organisations. [Note: possible areas – Complaints Process, Estate Strategy, Public Safety Plan 2025-30.) |
|  |