**Agenda Item : 3**

**Joint Independent Audit Committee (JIAC) ACTION LOG – 9th July**

**Attendees: Members: Alicia Bruce – Deputy Chair (ABr), John Holman (JH), Edith Watson (EW),**

**Vaughan Ashcroft – Chief Finance Officer OPFCC and NCFRA (VA), Paul Bullen - Assistant Chief Officer Enabling Services (PB); Nick Alexander – Chief Finance Officer CC (NA); Kate Osborne Project Support Officer OPFCC (KO); Sam Ashby-Clark – Head of Finance (SAC); Lisa Jackson – Business Services Area Manager (LJ);**

**Internal Audit – Mazars – Sarah Knowles (SK)**

**External Audit – Grant Thornton – Laurelin Griffiths (LG);**

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| **Agenda** | **Issue** | **Actions** | **Comments/ actions** |
| 1 | Welcome and apologies |  | **Apologies –**  Jonny Bugg OPFCC CEO (JB); Ann Battom JIAC Chair (AB); Alexandra Vujcich (AV); Don Crook – NFRS Assurance Manager (DC); William Howard (WH); Siobhan Barnard - Grant Thornton (SB); Julie Oliver – Risk and Business Planning Manager (JO); Internal Audit Mazars – Alexander Campbell (AC); |
| 2 | Declarations of Interests |  | None |
| 3 | Meeting Log and Actions – 19th March |  | 1. All happy to approve and sign off minutes |
| 4. | JIAC Annual Report |  | 1. KO to add AV qualifications onto final report 2. Members happy to approve report 3. Thanks to Ann for completing. |
| 5 | Internal Auditor reports Mazars |  | 1. SK presenting – progress report 2. Hybrid as covers 2024/25 planning and set out 2025/26 plan. 3. Since last meeting finalised majority 2024/25 internal audit reports. 4. Couple remaining to finalise 5. Good planning in progress and two pieces of work started 6. Suggested dates for audits circulated 7. Summaries included in section 2 8. KPIs included for 2024/25 as requested 9. Detailed recommendations toward end of report 10. Questions 11. EW – refreshing to have progress at this point of the year. 12. ABr – pg 34 – business continuity follow up – annual testing programme outstanding – SK just for force (little bit left to do for force) – PB - most departments done but since submission of report these have now done. 13. ABr – pg 42 – KPIs – issue of draft report within 10 days (54%) – not just missing by a couple of days – what is the route cause of these delays and what actions are being taken? – SK – combination of things – can be to do with working papers or review involving more questions. Plan is to review reports before exit or closing meetings to have almost finished project before close off meetings. ABr – does that then help from operational if these reviews happen before close off meeting? VA – yes this proposed approach can help. 14. ABr – kpi 6 – (69%) – have reasons been identified? – SK yes that’s usually relating to scoping meeting and getting draft report issued causing delays. 15. ABr – 1 page summary – like the set out and there is sufficient information of what we need to be told. Particularly good practise and root causes. |
| 6 | External Auditor Update  A PFCC and CC  B. NCFRA |  | 1. Audit plans for 2024/25 and financial statements for year ending March 2. Broadly similar to previous 3. Key points – materiality thresholds – police and PFCC and different. Used lowest one. 4. Significant risks remain same as previous. 5. This year first year of implementation of IFRS 16 – no expecting material impact but will be checking this is being looked at 6. Questions – 7. JH – how were they treated previously (leases)? – LG – previously there was a distinction between finance and operating lease. Finance leases were on balance sheets. Whereas operating leases were not. That distinction has now gone away. There is now a right of use asset. 8. ABr – examples of leases effected? – NA not many. Been through all contracts to examine this (e.g. wheel balancing equipment, some bits of property, photocopier). NA “immaterial” 9. ABr – pg 85 (& 126) – materiality value for remuneration – LG – have moved away from this because if there was an error in the disclosures it wouldn’t make sense for it to be an opinion defining error. So we set thresholds slightly different. If we do find errors in the notes there is expectation for these errors to be corrected. 10. JIAC members noted the audit plans. |
| 7 | Internal Audit Plan and End of Year reports   1. PFCC and CC   b. NCFRA |  | 1. SK annual report containing audit opinion 2. PFCC and CC – annual opinion for work done 2024/25 3. You will see opinion on page 154 – moderate assurance. Second highest level of assurance. 4. Not raised any high priority recommendations for OPFCC or force plan this year. 5. Will see in summary on balance there are more moderates than substantial so no further assurance opinion could be given 6. Context – this opinion forms framework of assurance (including annual governance framework) 7. SK – 157 –IT governance – unfortunately the management response triggered IT manage at Mazars to re-examine some points. In terms of overall opinion will not change. 8. SK – section 5 – benchmarking – based on risk so difficult to compare work year on year. 9. ABr – do we benchmark against similar organisations – SK – yes we do but depends how useful this would prove to be as its all individual. 10. SK – we did have our external quality assessment in December 2024 (pg160) – can see results. 11. JIAC members happy to note report 12. NCFRA – 13. SK – opinion 168 – moderate in overall 14. SK – safeguarding high priority – but all recommendations accepted and action plans in place to address 15. Questions? – 16. VA – both internal audit reports have been to executive meetings this week – including accountability boards (commissioner has been sighted). And will be included in the cycles. 17. JIAC members happy to note |
| 8 | Audit implementation update and internal audit recommendations NCFRA |  | 1. LJ presents – progressed activity across year – 2. 22/23 – action plan completed and signed off 3. 23/24 – audit programmes – 38 actions – all but 8 have been closed and progress continued 4. 24/25 – progress on remaining (9 closed) 5. Feel much better place than where we were before 6. LJ – clear governance and processing in place 7. EW – anything particularly sticky – LJ no doesn’t feel it. PB reflected this. 8. ABr – high priority recommendation. Completed? Any comments? Straightforward – PB – DBS checking – historically fire service hadn’t needed it. Northants made decision to go slightly further and it was about getting through all those concerned. 9. EW – cost implications? – NA - £50 per time – 2 tranches of £5,000. 10. ABr – asked about DBS update service is it used? – PB no not currently used but are aware of this service. |
| 9 | HMICFRS update - NCFRA |  | 1. LJ – HMICFRS just left on Friday around cause for concern. Results expected in a couple of weeks. Hot de-brief not expected until next week 2. LJ – incredible amount of work on the areas related to cause for concern but we just don’t know. 3. EW – how did it feel? – LJ – it felt good. 4. LJ – robust process in place. PB – agreed it felt more positive than previous. Inevitably there will be some queries in specific places. PB and NW last to be interviewed so could clear up any disparity in their interviews. 5. LJ – areas for improvement are now being delivered through service improvement groups. So governance has been improved here. 6. ABr – feel more engaged – LJ – yes 7. LJ – lesson been learned – different governance and trackers used is ensuing we are evidencing properly. “sold a better story” 8. LJ – prepping for next year’s full inspection has already begun. |
| 10 | Agenda plan |  | 1. Dates noted. No changes required. |
| 11 | AOB |  | None |
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