



AGENDA **ITEM 4**

NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER, NORTHAMPTONSHIRE POLICE and NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE

JOINT INDEPENDENT AUDIT COMMITTEE

29 JULY 2020

REPORT BY	Chair of the Joint Independent Audit Committee
SUBJECT	Annual Report 2019-20
RECOMMENDATION	To approve the report and submit it to the Police, Fire and Crime Commissioner (PFCC), Chief Constable (CC) and Chief Fire Officer (CFO)

1. Purpose of report

This report fulfils two purposes:

- a) A review of the Committee's terms of reference; and
- b) An annual report, as required by the terms of reference, for inclusion in the Annual Accounts

2. Recommendations

The Committee is invited to:

- a) Comment on the report;
- b) Submit the report to the PFCC, CC and CFO.

3. Role of the Committee

This is the seventh annual report of the Joint Independent Audit Committee (JIAC) created under the Home Office Financial Code of Practice for Police Services.

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 full responsibilities of the JIAC are contained in its terms of reference in Appendix 1.

This Audit Committee became operational in November 2012.

4. Committee membership

Membership of the Committee during the financial year was:

Name	Appointment	Qualifications
John Beckerleg (Chair)	Appointed 1 October 2014	MA, CIPFA, MBA, SSA
Ann Battom	Appointed December 2018	CIPFA, MSc
John Holman	Appointed 23 September 2019	TA MA MRICS
Tony Knivett	Appointed December 2013 Term of office ended November 2019	CQSW
Gill Scoular	Appointed 1 December 2014	CIPFA
Edith Watson	Appointed 23 September 2019	

The Police, Fire and Crime Commissioner (PFCC) and Chief Constable (CC) agreed in 2017 that the size of the Committee should be increased to 5. Recruitment in 2019 means that the committee now has 5 members.

Mr. Knivett came to the end of his term of office in 2019 and the Committee wishes to record its appreciation to Mr. Knivett for his contribution to the work of the JIAC.

5. Committee's Terms of Reference

The Committee has established terms of reference derived from the CIPFA best practice model. The Committee is required to review its terms of reference annually and the latest terms of reference are attached as Appendix 1.

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

No changes are proposed to the terms of reference.

6. How the Committee discharges its responsibilities

The Committee's terms of reference drive the work programme and there is a well established approach to agenda planning.

The Committee held 4 formal meetings in the year. The meetings were open to the public and, as far as possible, the agenda items are taken in public. Attendance at meetings was as follows:

Name	Attendance / Possible attendance
John Beckerleg (Chair)	4/4
Ann Battom	3/4
John Holman	3/3
Tony Knivett	-/2
Gill Scoular	2/4
Edith Watson	2/3

The Committee's meetings have been well supported by officers from the Force, OPFCC and the FRS. The improved quality and timeliness of reports has been maintained.

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 (both 2018/19 and 2019/20);
- risk management and risk registers;
- capital strategies, capital programmes and treasury management;
- internal and external audit plans, recommendations and updates; and
- updates on the inspectorate (HMICFRS) reports and recommendations.

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

- Multi Force Shared Services (MFSS) upgrade, timescales and issues (4 updates);
- Budget and Medium Term Financial Plan - update and timetable;
- Business continuity and disaster recovery;
- Update on key roles within the OPFCC Force and FRS;
- Joint Estates strategy;
- Performance Frameworks; and
- Response to Covid 19.

Three workshops were held during the year which considered the following areas:

- June 2019 - Review of PFCC and CC statement of accounts
- November 2019 - Enabling Services and Policing Seized and Found Property
- February 2019 - Consideration of the Force management statement, demand management and the Police strategic plan (FP25)

The two internal audit teams have successfully delivered a full programme of review including audits of Police collaborative arrangements.

In addition the Chair and/or JIAC members attended a CIPFA training day for Police Audit Committees and a CIPFA update for Police Audit Committees.

Members of the Committee have attended the Force Assurance Board to gain a more detailed insight into the many aspects of the Force from which assurance is required. There

has been a very positive approach within this Board to addressing aspects of assurance such as outstanding internal audit recommendations and risks which are standing item for the Committee.

The pattern of the Committee working across the three organisations is now well established and there is the opportunity to share information and learn from each other. Managing the agenda, now spanning all three bodies, continues to be a challenge but this is greatly assisted by well produced and timely reports.

The Committee continues to gain significant assurance from both the reports and officers. There are some areas where there are concerns which 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 NFRA and the achievement of their strategic priorities.

The Committee's aims and objectives for 2019/20 are set out in Appendix 2. Three of the objectives have been completed and a specific report on fraud and corruption is scheduled in the 2020/21 annual plan. The aim had been for the Committee to complete a self-assessment in time for this report. This has not been achieved but remains important. It is intended that the self assessment will be informed by consideration of what other Police (and Fire) Audit Committees have done.

Appendix 3 sets out the objectives for 2020-21. There are some key areas which the Committee will keep under review – support services, statutory accounts, developing governance and financial controls in Fire – as well as seeking to ensure the Committee is as effective in its work as it can be.

8. Identification of key issues

During 2019/20 the Committee considered a range of topics and issues. Some of the key ones were:

Annual Accounts 2018/19

Normally the Committee would formally consider the Annual Accounts at its July 2019 meeting alongside the External Auditor's report. Whilst the accounts were substantially complete (subject to audit) the external auditor was unable to undertake their work in time to report to the JIAC in July 2019. In relation to NFRA, this was due to insufficient audit capacity and in relation to Police and OPFCC this was originally due to a dependence on the audit of Northamptonshire County Council (pension arrangements).

It is a matter of significant concern that the audit of the accounts for 2018/19 have taken so long to reach a conclusion. The delays were further exacerbated by the Covid-19 pandemic which required additional disclosures and evidence. At the time of writing the report, whilst the 3 months accounts for Fire have recently been signed off, the Policing accounts remain outstanding, in part due to the Covid-19 EY consideration process.

Annual Accounts 2019/20

Due to the corona virus the Government has relaxed the deadlines for producing the statutory accounts from 31 May 2020 to 31 August 2020 and an audit accounts workshop will take place after the draft accounts have been produced. The Finance team expect to meet the revised deadline and the accounts will be available, albeit unaudited, on the PFCC website for members of the public. However it is not yet clear when the audits will be undertaken or completed.

The Committee will continue to review progress on the completion and publication of the audited accounts.

Collaboration

There are many examples of collaborative working between forces involving Northamptonshire. The JIAC has gained assurance on collaborations from the work of the internal auditor who has undertaken reviews on behalf of all of the partners in the following areas:

- Performance Management
- Business Continuity
- Health & Safety

Multi-Force Shared Services (MFSS) and support services

This is a familiar area of concern. Last year we reported, for the third year in succession, on the Committee's concerns about MFSS, particularly about the operation, the functionality provided, its costs and the consequences of a major change programme.

In the short term the PFCC and CC have addressed these concerns by taking a more active involvement in the programme governance and the new governance arrangements have been implemented. These appear to have helped stabilize the position but it was recognized that a long term solution was needed.

The PFCC and CC have considered the options for the medium and long term and updated the Committee. The aim is to implement an 'Enabling Services' programme to terminate the arrangements with MFSS and look to establish integrated support functions 'in-house' including those for the Fire and Rescue Service.

The JIAC welcomes the decision to change and will continue to monitor the change programme which will be challenging.

Transfer of Fire Governance

The transfer of the Northamptonshire Fire and Rescue Service to the PFCC (as the newly constituted Northamptonshire Fire and Rescue Authority) was approved by the Home Office and took place on 1 January 2019. This transfer was handled well.

At the outset there were concerns about the financial sustainability of the FRS because no reserves were transferred. A three year plan to restore reserves to sensible level was established and, in practice, this has been achieved by the end of 2019/20.

Although the transfer has formally happened, the move to become a free standing organisation with all the necessary systems, policies and working arrangements will inevitably take time to complete. The Committee will continue to explore aspects of the financial control and governance arrangements in the FRS, drawing on the work of internal and external audit and HMICFRS.

9. Assessment of Internal Audit

PFCC and CC

Mazars were appointed as the internal auditor for four years with effect from 1 April 2015 following a competitive tendering process involving neighbouring Counties. Chief Finance Officers across the region have extended the contract with Mazars for a further three years. There are distinct benefits in having the same internal auditor covering the region (for example, for audits of collaborative arrangements).

The internal audit plan for 2019/20 was approved by the JIAC in March 2019, and the Committee recommended the Commissioner and the Chief Constable to sign off the plan. Progress against the audit plan has been good.

The Force and OPCC have generally accepted the recommendations made in the internal audit reports (or explained why a particular recommendation has not been accepted). Managers have progressed the agreed actions in most cases to the agreed timescale and the Committee continues to monitor progress until actions have been completed.

The Committee has been monitoring the recommendations which have passed their implementation date. Significant progress has been made this year in completing these recommendations.

NFRA

The internal audit of NFRA (and NFRS) will be undertaken by LGSS for at least 2019/20 and 2020/21.

The internal audit plan for NFRA was approved at the July 2019 JIAC meeting and the Committee recommended the Commissioner to sign off the plan. Again progress has been good. The Committee will review the first year-end report of NCFRA by LGSS in July 2020.

10. Assessment of External Audit

Last year, in assessing the performance of the external auditors, the committee reported that, although the Finance Team had completed the accounts, the audit of the financial statements for 2018/19 had been delayed beyond the usual end date of July 2019. At the time the reasons EY was not able to complete its contracted work for 2018/19 were:

- EY did not have the capacity to complete the audits.
- For the OPFCC and CC, the external audit work of Northamptonshire County Council, particularly in relation to the Local Government pension fund, had to be completed first.

A year ago the Committee expressed its disappointment at this situation, not least given the efforts of internal staff to produce the accounts to a tight timetable.

Now, over twelve months later, the audit for of the 2018/19 for Policing is still not complete (Fire has been concluded within the last few weeks). This is a major concern for the Committee since it is not good governance or consistent with proper public accountability. There are a number of other public bodies which have been facing delays.

The Committee has explored the mechanism for managing this poor performance. Regrettably, because of a rational decision to join a consortium tendering for external audit work to secure better value for money, the PFCC and CC have limited ability to manage the contract directly. Committee members have highlighted concerns to the tendering body. There may be lessons here to be considered for future procurement.

The Covid 19 pandemic has disrupted the audit work for 2019/20. This was recognized by the Government which has extended the deadlines for authorities to complete their closedown work. At the time of writing there is no certainty when the audit work will commence and conclude.

Locally the external audit team has been thorough and engagement has remained positive and constructive. But from the Committee's observations, the timing, structure, planning, fees and the quality of some of the audit team has been well below expectations.

11. Looking forward

Appendix 3 sets out the draft Aims and Priorities for the Committee for 2020/21

These reflect:

- Any outstanding recommendations from 2019/20;
- Known areas of concern / high risk; and
- Emerging areas or change programmes likely to be related to the control framework.

12. Conclusion

The Committee has developed an effective work programme based on a more robust governance framework and has continued to gain assurance from the three organisations. The impact of the Covid 19 outbreak has been handled well by each one although it has required different ways of working and thrown up new challenges.

Thanks are due to the officers who support the Committee and who have provided honest and objective assurance about the arrangements which exist. It is appropriate here to express thanks to the Finance team including the statutory officers; they have been put under considerable pressure working throughout the last year, not least because of the lockdown and the protracted audit timetable.

The JIAC will continue to undertake the duties assigned to it in the agreed terms of reference and seek to ensure that it makes a constructive contribution to achieving the agreed priorities. The Committee would welcome feedback or suggestions about how it can become more effective in discharging its responsibilities.

J Beckerleg
Chair of Joint Independent Audit Committee

**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

- a) The Commissioner, Chief Constable and the Chief Fire Officer (acting on behalf of NCFRA) jointly will appoint the Committee.
- b) The Committee shall consist of no fewer than five members.
- c) A quorum shall be two members.
- d) At least one member shall be a CCAB qualified accountant with recent and relevant financial experience
- e) 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.
- f) The Chair shall normally be a CCAB qualified accountant, with recent and relevant financial experience.
- g) Members shall normally be appointed for a period of up to three years, extendable by no more than one additional three year period, so long as members continue to be independent.
- h) 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 Chief Executive of the Commission will nominate an officer from the Commissioner's Office to act as Secretary to the Committee.

4 Frequency of Meetings

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

5 Protocols for Meetings

- a) Agenda and supporting papers will be circulated to members at least five working days prior to any meeting.
- b) Minutes 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.

- c) All papers/minutes should be read prior to the meeting and the meeting will be conducted on this basis with papers being introduced concisely
- d) It is expected that all actions are reviewed prior to the meeting and updates provided even if individuals cannot attend the meeting.
- e) 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

f) QUESTIONS AND ADDRESSES BY THE PUBLIC

i. 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.

ii. 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.

iii. 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.

iv. 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.

v. 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

- a) The Committee may invite any person to attend its meetings.
- b) The Commissioner, Chief Constable and Chief Fire Officer shall be represented at each meeting of the Committee.
- c) The Commissioner's representation will normally comprise the statutory officers and/or appropriate deputies;
- d) The Chief Constable shall normally be represented by the Deputy Chief Constable of the Force, and / or deputies;
- e) The Chief Fire Officer shall normally be represented by an Assistant Chief Fire Officer;
- f) Internal and External auditors will normally attend each meeting of the Committee.
- g) 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 after the normal Committee meeting has concluded.

7 Authority

- a) 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.
- b) All employees are directed to co-operate with any request made by the Committee.
- c) 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 1 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 PCC, 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:

- a) Review of corporate governance arrangements against the 'Good Governance framework';
- b) Consideration of the framework of assurances to assess if it adequately reflects the Commission's, Force's and Service's priorities and risks;
- c) Consideration of the processes for assurances in relation to collaborations, partnerships and outsourced activities.
- d) Consideration of the processes for assurances that support the Annual Governance Statement;
- e) Consideration of VFM arrangements and review of assurances;
- f) 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;
- g) To monitor the effective development and operation of risk management and to make recommendations as appropriate;
- h) To be responsible for ensuring effective scrutiny of the Treasury Management Strategy and policies
- i) 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, Chief Executive of the Commission, the Commissioner, Chief Fire Officer and Chief Constable.

This will be achieved by:

- a) Overseeing the appointment of the internal auditors and making recommendations to the Commissioner and Chief Constable, who will make the respective appointments;
- b) Consideration of the internal audit strategy and annual plan, and making recommendations as appropriate;

- c) 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;
- d) Consideration of summaries of internal audit reports, and managers' responses, and make recommendations as appropriate;
- e) 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;
- f) Consideration of a report from internal audit on agreed recommendations not implemented within a reasonable timescale and make recommendations as appropriate;
- g) Consideration of the effectiveness of the co-ordination between Internal and External Audit, to optimise the use of audit resources;
- h) 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:

- a) the Commission's, Force's and Service's relationships with the external auditor;
- b) proposals made by officers and Public Sector Audit Appointments (PSAA) regarding the appointment, re-appointment and removal of the external auditor;
- c) the qualifications, expertise and resources, effectiveness and independence of the external auditor annually;
- d) the external auditor's annual plan, annual audit letter and relevant specific reports as agreed with the external auditor, and make recommendations as appropriate;
- e) the draft Management Representation letters before authorisation by the Commissioner, Chief Fire Officer and Chief Constable, giving particular consideration to non-standard issues;
- f) the effectiveness of the audit process;
- g) the effectiveness of relationships between internal and external audit other inspection agencies or relevant bodies;
- h) 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:

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

9 Reporting

- a) 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;
- b) The Committee shall annually review its Terms of Reference and its own effectiveness and recommend any necessary changes to the Commissioner and Chief Constable;
- c) 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;
- d) 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
- e) 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 Committee is accountable to the Commissioner and Chief Constable.

The Joint Independent Audit Committee's – Aims and Objectives 2019/20

Aims and Objectives
<p>Undertake a review of the effectiveness of JIAC by December 2019</p> <ul style="list-style-type: none"> - <i>Not completed but due to be undertaken in 2020</i>
<p>Support functions:</p> <ul style="list-style-type: none"> • Continue to monitor the arrangements with the Multi-Force Shared Service and implementation of the change programme • Monitor the support provided by Local Government Shared Services (LGSS) • Understand the medium / long terms plans for support services <ul style="list-style-type: none"> - <i>This area has been the focus of considerable time and effort for officers through out 2019/20 and the Committee has received reports and discussed the position at each of its meetings. It will be an area of continuing interest</i>
<p>Consider the developing governance arrangements for the Fire and Rescue Service under the control of the OPFCC</p> <ul style="list-style-type: none"> - <i>The Committee has taken an active interest in this developing area of governance. It has discussed the approach to financial sustainability, the performance framework, the risk register and conclusions / recommendations from the auditors.</i>
<p>Develop a better understanding of counter fraud activity within the three organisations</p> <ul style="list-style-type: none"> - <i>The Committee was scheduled to review these in July 2020 but this has been revised to the next meeting in October 2020 which will enable it to be considered alongside the 2019/20 Statutory Accounts considerations.</i>
<p>Review the Force Management statement to understand the assurance it provides and the relationship with other plans such as the Police and Crime plan</p> <ul style="list-style-type: none"> - <i>The Committee received a presentation on the Force Management statement and this was linked to the strategic plan (FP25).</i>

The Joint Independent Audit Committee's – Draft Aims and Objectives 2020/21

Aims and Objectives
Undertake a review of the effectiveness of JIAC (carried forward from 2019/20)
Continue to place importance on the prompt production and audit of the organisation's statutory accounts
Keep under review the programme for adapting the full range of support services including, where appropriate, the integration of functions cross Police and Fire services
Monitor the planned improvements in governance and asset management arrangements for the Fire and Rescue Service
Develop a better understanding of counter fraud activity within the three organisations
Consider the Force and PFCC developments for future procurement arrangements
Review the work of a sample of other joint audit committees to learn from their approaches and help to shape the future work programme of the JIAC