



AGENDA ITEM 4

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

JOINT INDEPENDENT AUDIT COMMITTEE

28 JULY 2021

REPORT BY	Chair of the Joint Independent Audit Committee
SUBJECT	Annual Report 2020-21
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; and
- b) Submit the report to the PFCC, CC and CFO.

3. Role of the Committee

The Audit Committee became operational in November 2012 and this is the eighth 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.

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
Ann Battom	Appointed December 2018	CIPFA, MSc
John Holman	Appointed 23 September 2019	TA MA MRICS
Gill Scoular	Appointed 1 December 2014*	CIPFA
Edith Watson	Appointed 23 September 2019	xxx

[*Note: the PFCC has offered to extend the terms of office of these members, due to the Covid pandemic, until 30 November 2022]

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.

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 Force and the Northamptonshire Fire and Rescue Authority (NFRA). The Northamptonshire Fire and Rescue Service (FRS) is provided by NFRA.

The committee's work and scope is now well established and 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 four formal meetings in the year. During the pandemic period the meetings have been held online. 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	4/4
Gill Scoular	4/4
Edith Watson	2/4

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, 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 (2018/19 and 2019/20);
- risk management and risk registers;
- treasury management;
- internal and external audit plans, recommendations and updates on progress; 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;
- Support provided by LGSS to the Fire Authority
- Future support arrangements:
- Budget and Medium Term Financial Plan update and timetable;
- Reviews by the Inspectorate (HMICFRS);
- Corruption and fraud controls and processes;
- Complaints procedures;
- Arrangements within the Police force to handle ethics;
- Update on the Professional Standards Department; and
- Business continuity and disaster recovery;

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

- Sept 2020 - Fire Accounts;
- Oct 2020 - Police Accounts; and
- Feb 2019 - Fire IT services.

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

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

Members of the Committee are able to attend the Force Assurance Board to gain a more detailed insight into the many aspects of the Force from which assurance is required. There is a very positive approach within this Board to addressing aspects of assurance such as outstanding internal audit recommendations and risk which are a 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. In some cases there is the opportunity to reduce the frequency of reporting on some topics now that policies and procedures have become more embedded.

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.

6. 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 2020/21 are set out in Appendix 2. Five of the six objectives have been completed. The final objective – a self-assessment of JIAC has not been concluded but the Committee continues to invite constructive criticism from officers and auditors to help it improve the contribution it makes.

Appendix 3 sets out the objectives for 2021/22. There are some key areas which the Committee will keep under review including support services and statutory accounts. Given that the core work programme is now established there is an opportunity to explore other governance topics; these will be discussed with officers.

7. Identification of key issues

During 2020/21 the Committee considered a range of topics and issues. Two of the key ones were:

Delays in signing off Annual Accounts 2018/19 and 2019/20

This must be an area of major concern for all of those responsible for effective governance.

The late completion of the audit of the statutory accounts has been caused by a number of factors including:

- The impact of the pandemic;
- Insufficient auditors with appropriate experience;
- Increased expectations being placed on auditors;
- Ensuring adequate working papers; and
- Dependence on the completion of related audits.

From the perspective of a member of the public, there is a need to ensure that the statutory accounts present a fair picture of the organisations' financial activities and standing. The external audit arrangements are intended to provide a level of assurance that this is the case. But significant delays in the auditor providing their opinions significantly undermines the value of that assurance and effective accountability. The actual dates when the accounts have been signed off were;

Organisation	2018/19	2019/20
Police and PFCC	28 July 2020	21 June 2021
Fire	1 July 2020	31 March 2021

Delays in the audit timetable are not unique to Northamptonshire Police, Fire and PFCC.

Delays in concluding the statutory accounts has a knock-on effect on the Finance teams and their ability to devote time to other activities in the annual financial cycle (e.g. budget preparation).

In recent months there have been a number of reviews into the role of and arrangements for external audit. These are likely to lead to increased expectations on the external auditor; this will probably result in increased fee levels and will be a consideration in the re-tendering for external audit services.

Enabling services programme

The provision of support services by the Multi-Force Shared Services (MFSS) has been a topic identified in three previous JIAC reports. There was increasing concern about the effectiveness and cost of the support.

The decision has now been taken to conclude the partnership arrangement in 2022 and to bring many of the support services 'in-house'. The opportunity will also be taken to achieve the benefits of joint working across Police and Fire.

This is a major and important programme affecting the effective governance and control framework for each of the services. JIAC has received a briefing on the programme from the chief officer leading the programme and will continue to seek updates as the programme is implemented.

8. 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 to April 2022. The internal audit service will be re-tendered in 2021/22 by Derbyshire on behalf of the region.

There are distinct benefits in having the same internal auditor covering the Police region (for example, for audits of collaborative arrangements).

The internal audit plan for 2020/21 was approved by the JIAC in March 2020, 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 OPFCC 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.

NFRA

The internal audit of NFRA (and NFRS) was undertaken by LGSS for 2020/21.

The internal audit plan for NFRA was approved at the March 2021 JIAC meeting and the Committee recommended the Commissioner to sign off the plan.. Progress against the Audit Plan has been good. The audit reports have produced a number of important recommendations for the Service which will help to strengthen the control framework.

In due course there will need to be consideration of whether there should be a single internal auditor covering all three organisations. The regional approach to the procurement of internal audit for Police may make this slightly more difficult but there are probably benefits to be gained by having the same internal auditor for all organisations.

9. Assessment of External Audit

Paragraph seven above comments on the late conclusion of the external audit of the statutory accounts.

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. It will be necessary to consider the pros and cons of continuing to use the consortium for the imminent re-tendering exercise.

The Covid 19 pandemic has disrupted the audit work for 2020/21. 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 have been below expectations.

10. Looking forward

Appendix 3 sets out the draft Aims and Priorities for the Committee for 2021/22.

These reflect:

- Any outstanding recommendations from 2020/21;
- Known areas of concern / high risk; and
- Strategic areas or change programmes directly related to effective governance or the control framework.

12. Conclusion

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

Thanks are due to the officers who support the Committee and who have provided honest and objective assurance about the arrangements which exist. The committee is grateful to the Finance teams including the statutory officers; they have again 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 be 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 2020/21

Aims and Objectives
<p>Undertake a review of the effectiveness of JIAC</p> <p><i>A survey has been undertaken and the results will be presented to the September 2021 meeting of the JIAC. There is some useful feedback which can be considered but a common concern is the breadth of the Committee's work which is affecting the ability to consider items fully.</i></p>
<p>Continue to place importance on the prompt production and audit of the organisation's statutory accounts.</p> <p><i>The Committee has continued to monitor the production of the annual accounts and the completion of the external audits. The external audit of the accounts has not progressed in a timely manner for a variety of reasons set out in the report and this remains a major concern for the Committee in trying to ensure good governance and appropriate accountability. This aspect of JIAC's role will need to continue.</i></p>
<p>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</p> <p><i>The external arrangements for some support services using the multi-function shared services arrangements has been an area of focus for the Committee for some years. During 2020/21, the Committee has received updates on the progress of an Enabling Services programme to bring many support services in-house and to integrate support across Police and Fire. It is supportive of this decision but, given the complexity of the arrangements and the relationship to good governance, it will continue to seek updates on the progress in this area during 2021 and 2022.</i></p>
<p>Monitor the planned improvements in governance arrangements for the Fire and Rescue Service</p> <p><i>Governance arrangements within the FRS have continued to develop since the transfer of governance. There are recommendations from Internal Audit Reviews which should continue to strengthen the governance.</i></p>
<p>Develop a better understanding of counter fraud activity within the three organisations.</p> <p><i>The Committee received information about the arrangements in respect of counter fraud and gained assurance about existing arrangements. This is a specific element of the Committee's terms of reference and will continue to be reviewed periodically.</i></p>

Review the work of a sample of other joint audit committees to learn from their approaches and help this to shape the future work programme of the JIAC.

A review of the agendas of other Audit committees from within the Northamptonshire Region has identified a number of topics which are common with those considered by JIAC. Most have established agenda plans which allow the annual programmes to be compared. There are examples of some topics being presented which JIAC may wish to consider in its programme (although some are outside the terms of reference of JIAC).

The Joint Independent Audit Committee's – Draft Aims and Objectives 2021/22

Aims and Objectives
Continue to place importance on the prompt production and audit of the organisations' statutory accounts
Review the implementation of the Enabling Services programme for adapting the full range of support services including, where appropriate, the integration of functions across Police and Fire services. Identify the benefits which have arisen from the closer governance arrangements.
Support the work to determine the approach to future tendering for external services
Initiate up to 3 reviews in areas of strategic importance in the governance of the organisations. [Note: possible areas – approach to climate change, estates, HR policies, workforce planning (in relation to achieving strategic objectives), post Covid changes, use of digital technology, regional working, decision making, equality and diversity, well being,]