

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>

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.

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).