Agenda Item No.

15

JOINT INDEPENDENT AUDIT COMMITTEE
28 APRIL 2021

SUBJECT	**AUDIT COMMITTEE FORWARD PLAN & ACTION PLAN**
REPORT BY	**CHIEF EXECUTIVE & CHIEF FINANCE OFFICER OPCC**
CONTACT OFFICER	**GILLIAN HOLDER, DEPUTY CFO (PCC & CC)** **TEL: 01522 947467**
SUMMARY AND PURPOSE OF REPORT To set out the schedule of work for the Audit Committee, and to set out an action plan arising from a review of the committee effectiveness.	
RECOMMENDATION	***That the Committee review the updated forward plan, and action plan.***

A. SUPPORTING INFORMATION

1. Members are invited to review the forward plan as presented at Appendix 1.

2. The 2019/20 Accounts and associated papers detailed below are no longer included on the Forward Plan. The next formal JIAC meeting is in September which will be too late to present these items, it is envisaged that a separate session will be convened as soon as practicable. One consideration is to potentially utilise some of the workshop time on 26 May 2021 to do this.

   - 2019/20 post audit Financial Statements including the AGS.
   - 2019/20 ISA 260

3. The 2018/19 audit letter is yet to be circulated to the JIAC, this will be done as soon as practicable.

4. The review of accounts for 2019/20 and planning for 2020/21 is going to be superseded by producing the 2020/21 accounts, the next paper will therefore be the review of the 2020/21 accounts and planning for 2021/22.

5. The self-assessment of the committee took place in December 2020. The table below sets out the areas for action, with updates, timescales and status.

Action	Update/Timeline/ Status
1. Carry out a gap analysis of member skills given two member tenures will be complete in late 2021. GH/DCF	Completed
2. Improve the timeliness of the minutes production. GH/JK	Process now improved, January minutes were timely, this will continue. Complete
3. Feedback from PCC and CC to be sought on the JIAC performance annually at the one to one meeting. DCF	TBC
4. Feedback to be sought from CFOs/DCC/Internal & External Audit on the JIAC performance. GH	April 2021. Covering 2020/21 FY.

5. An annual report be provided to JIAC from the Anti-Fraud & Corruption Group. AW/GH	TBC
6. PCC & CC AGS be reviewed as they are too long. LCC AGS considered to be best practice. JF/AW/SC	TBC

B. FINANCIAL CONSIDERATIONS

There are no financial implications of the report.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

None.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES

(including any impact or issues relating to Children and Young People)
None.

E. REVIEW ARRANGEMENTS

The forward plan will be reviewed on an on-going basis at each meeting of this committee as a standing item.

F. RISK MANAGEMENT

Risk governance is an integral part of the Joint Independent Audit Committee's remit. It is reflected on the forward plan accordingly.

G. PUBLIC ACCESS TO INFORMATION

Information in this report along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation.