



JOINT AUDIT COMMITTEE

DRAFT MINUTES

Date: 03 December 2024

Time: 16:00 hours

Location: via Teams

Members:	Simon Smith	Chair
	Ian Pinches Andrew Godman Lucy Sales Amna Rehman	
In Attendance:	Darryl Preston	Police and Crime Commissioner
	Jack Hudson	Interim Chief Executive OPCC
	Phil Trussell	CFO for the OPCC
	Jon Lee	Director of Finance & Resources for the Constabulary
	Rachel Brittain	BDO
	Nicole Guo	KPMG
	Kirsty Toone	Head of Finance for the Constabulary
	Elaine Fox	Principal Financial Accountant
	Nomalanga Manzana	BDO
	Nancy Leversha	Finance & Audit Manager for the OPCC

1.	Welcome and Apologies
	<p>Apologies were received from:</p> <ul style="list-style-type: none"> • Nick Dean, Chief Constable • Jane Gyford, Deputy Chief Constable • Katie Henry, KPMG • Sophie Cook, JAC Member
2.	Declarations of Interest
	There were no declarations of interest.
3.	External Audit
	<p>SS asked JL to summarise of where we are and steps following today.</p> <p>JL stated there has been a long passage of time since the 21/22 and 22/23 accounts were produced and published on our websites. The issues in Public Sector audit, for a whole raft of issues, has led us to this point. Outcome from today is for consideration of the 21/22 and 22/23 statement of accounts and updated Annual Governance Statements (AGS) to be finalised with BDO audit opinion. The statement of accounts to be finalised today and sign off and send into BDO with management letters of representation.</p> <p>SS stated that was a helpful summary and leads nicely into RB. As a committee we have approved the drafts previously.</p> <p>RB stated that JL had provided a perfect summary. RB had provided two Audit Planning and Completion Reports, one for 21/22 and a similar one for 22/23 which fulfils BDO statutory responsibility.</p> <p>The imposition of the backstop date has meant that BDO will provide a disclaimer opinion in order to meet the 13 December deadline. BDO have undertaken the minimum requirements to comply with auditing standards. The fees are to be decided by the PSAA. The appendix in the audit report will slot into the statement of accounts. As little work has been undertaken, BDO are unable to provide any</p>

	<p>assurance.</p> <p>SS added there is the wider issue of resourcing for audit but wanted it noted that the inability to resource the work was an external factor to constabulary and OPCC.</p> <p>RB agreed there have been a number of factors that led to the delays, BDO would have resourced the audits, but these would have taken time and couldn't be completed by the backstop deadline, so this is the best way to get back on track.</p> <p>SS stated the committee's concern has been to protect the reputation of the constabulary and OPCC and the excellent finance team.</p> <p>RB stated that BDO have also prepared an Auditor's Annual Report that meets the revised Code of Practice reducing the criteria from three to two. These being Financial Sustainability and Governance but have been able to combine both 21/22 and 22/23 into one report. RB has not identified any significant weaknesses. RB acknowledged the challenging financial position. RB stated there were sufficient arrangements in place for VfM up to 31 March 2023.</p> <p>The next steps are for the approval of the final statement of accounts in order for RB to issue her opinion. There are a few final checks for BDO to carry out and then they will be happy to receive signed versions of the statement of accounts and letters of representation.</p>
	<p>Resolved</p> <p>(i) The minutes were agreed as correct.</p>
<p>4.</p>	<p>Statement of Accounts 2021/22 and 2022/23</p>
	<p>SS asked committee members if they were happy to re-approve accounts as circulated. Members all agreed.</p> <p>AG asked is there were any representations made from members of the public regarding the accounts. JL answered none.</p>
	<p>Resolved</p> <p>(i) The Committee noted the update.</p>

5.	Annual Governance Statements 2021/22 and 2022/23
	<p>SS asked committee members if they were content to re-approve the annual governance statements. Members all agreed.</p> <p>SS asked for the fine detail as of 3 December as he felt it was important to nail down.</p> <p>RB stated there are a couple of things for BDO to complete, but by early next week she expects her signed opinion to be back with the constabulary and OPCC ahead of the 13 December deadline.</p> <p>SS asked PT and JL is they are content. PT asked for clarification of when statement of accounts are signed, before or after opinion is added. RB stated signed accounts and letters of representation are sent to BDO, then sent back with her signed opinion.</p> <p>JL added the accounts are all prepared ready to go, just awaiting RB's confirmation then they will be sent across. Then we will insert the opinion and publish online.</p> <p>EF stated that she has recast the accounts and that these were with BDO awaiting confirmation of the updates made following which they can be signed.</p>
	<p>Resolved</p> <p>(i) The Committee noted the update.</p>
6.	AOB
	<p>IP stated it is important to say a huge thank you to the finance team in the constabulary and OPCC for operating in such challenging conditions. SS thanked IP and endorsed his comment.</p> <p>JL extended his thanks to the team particularly Elaine and Sabbi.</p> <p>RB thanked JL, Elaine and team for their patience.</p>
	Date of Next Meeting
	The next meeting will be held on Tuesday 4 February 2025 at 10.30am.

	<p>Scheduled Meeting Dates</p> <p>Thursday 1 May 2025 at 1.30pm</p> <p>Thursday 31 July 2025 at 10.30am</p> <p>Wednesday 5 November 2025 at 1.30pm</p> <p>Thursday 5 March 2026 at 10.30am</p>
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