

MINUTES
JOINT AUDIT COMMITTEE (PFCC & ESSEX POLICE)
AND
ESSEX COUNTY FIRE AND RESCUE SERVICE AUDIT COMMITTEE
ADDITIONAL MEETING

22nd March 2024, 15:00 – 16:00

via Microsoft Teams and in person at Kelvedon Park (GF01)

Members

Kevin Barwick (KB)	Audit Committee Member (Chair)
Sonya Edwards (SE)	Audit Committee Member
Simon Faraway (SF)	Audit Committee Member
Kashyap Pandya (KP)	Audit Committee Member
Julie Parker (JP)	Audit Committee Member

Attendees

Jane Gardner (JG)	Deputy Police, Fire and Crime Commissioner
Janet Perry (JPe)	Chief Financial Officer and Strategic Head of Performance and Resources, PFCC's office
Jeremy White (JW)	Finance Manager, PFCC's office
Neil Cross (NC)	Chief Financial Officer
Karl Edwards (KE)	Director of Corporate Services
Brooke Knight (BK)	Minutes, PFCC's office

1 Welcome and Apologies for Absence

- 1.1 KB welcomed all to the meeting. There were no apologies.

2 Terms of Reference

- 2.1 Discussion took place around the changes to the terms of reference which will be reviewed after the meeting and come back to a future meeting to have those changes agreed and published.

JAC Action 11/24: JAC Terms of Reference to be reviewed and brought back to the next meeting.

FIRE Action 07/24: ECFRS Audit Committee Terms of Reference to be reviewed and brought back to the next meeting.

3 Effectiveness Assessment

3.1 Joint Audit Committee

3.1.1 JPe presented the Review of Effectiveness for 2023. The questions remained the same for comparison with the previous year. JPe confirmed nothing has deteriorated or improved significantly within the reporting period.

3.1.2 Discussion took place about adding an additional category alongside Independent Members and Statutory Officers / Executives to broaden the scope of the review and increase understanding of the role of the Audit Committees.

JAC Action 12/24: The Committee to consider how to widen the understanding of the Audit Committees' role in the organisations with a view to widening the review process next year.

3.1.3 Discussion took place around the value for money arrangements commentary from the external auditors and whether this could be produced before or at the same time as the audit report. This could be something the new external auditors could begin without reference to the outgoing auditor's files.

JAC Action 13/24: Ernst & Young to be approached regarding an earlier start to the value for money arrangements commentary.

3.1.4 Discussion took place regarding one-to-one meetings between the Chair and the Independent Members.

JAC Action 14/24: Chair to arrange one-to-one meetings with Independent Members.

3.1.5 Discussion took place on the format and distribution of the Chair's annual report. It was agreed to consider this at the next meeting.

JAC Action 15/24: The next Committee to consider the format and distribution of the Chair's Annual Report.

3.1.6 There was a general discussion of the action points raised by the survey and how these points may shape next year's Effectiveness Assessment Survey, including an introductory section explaining the Audit Committee's function and last year's results.

JAC Action 16/24: JPe/JW to summarise the action points for the Chair.

JAC Action 17/24: The Effectiveness Assessment Survey questions and format to be reviewed before next year's survey.

3.2 ECFRS Audit Committee

3.2.1 KE presented the Review of Effectiveness for 2023. KE noted that two respondents disagreed that there was a Committee Annual Report which indicates that the Chair's Annual Report needs to be communicated more widely.

FIRE Action 08/24: KE to consider how the Chair's Annual Report could be communicated more widely.

3.2.2 KE noted the slightly lower scoring on whether the Committee Members have a clear understanding of each of the significant financial reporting issues and judgements with the preparation of the financial statements. It was noted the Chair has addressed this when asking for more oversight of financial reporting to the Strategic Boards.

3.2.3 KE also noted that one respondent disagreed that Statutory Officers and Executive Members have adequate access to the independent Members outside the Audit Committee. It was agreed that it was appropriate that access should be through the Chair so the Committee receives and expresses one message.

FIRE Action 09/24: JPe & KE to meet to discuss the common themes arising from the surveys.

4 Any Other Business

4.1 It was confirmed that the Internal and External Auditors were asked to participate in the survey. JPe noted that the response rate for the surveys needs to improve next year.

4.2 There was no other business and the meeting was concluded at 16:46pm