

Warwickshire Joint Audit and Standards Committee Report Summary

Meeting Date: 17th March 2021

Subject: Joint Audit and Standards Committee Terms of Reference review

Contact details: Sara Ansell, Treasurer Warwickshire OPCC

Purpose of the Report:

The current terms of reference for the Joint Audit and Standards Committee are included for consideration and comment, as part of the annual review process to ensure that they are fit for purpose. A light touch review of the terms of reference was undertaken to reflect the Warwickshire only committee prior to its establishment in the summer of 2019, and they were reviewed more formally by the Committee again on the 23rd January 2020.

Some suggested changes to the terms of reference have been updated through tracked changes on the attached document. These changes include:

- amendments to reflect the current ways of working for the Joint Audit and Standards Committee, most notably to include reference to the now 'regular' informal updates at pre-meet sessions.
- a slight change to the wording on the timing of meetings, to ensure that there is a neat fit and adequate flexibility with the timings of meetings to enable scrutiny of the audited accounts prior to sign off by the PCC and Chief Constable.

The current accounts and audit publication regulations require draft accounts to be published by the 31st May and audited accounts by the 31st July. These time frames were relaxed as part of The Accounts and Audit (Amendment) (Coronavirus) Regulations 2020 with the audited accounts being required by the 30th November. However, the Ministry of Housing, Communities and Local Government have recently consulted on changes to the publication timelines. The consultation closed on the 1st March, and the PCC did respond to the consultation. Views were sought on a proposed movement in the dates for the next two years accounts, for draft publication of accounts by no later than the 1st August, and audited accounts to be published by the 30th September. If this is subsequently implemented a suggested change to the timing of Joint Audit and Standards Committee meetings will be necessary. The Committee will be kept updated as further information is shared following the consultation to enable discussion and an agreed or amended timetable to be prepared.

Recommendation:

That the Joint Audit and Standards Committee review the attached document, consider the proposed amendments and suggest any further changes.