JAC

Joint Audit Committee

MINUTES

Tuesday 22nd May 2025	14:00hrs – 15:30hrs	MS Teams
PART ONE		

PRESENT:

Paul Smith (PS)	**Chair, Independent Member**
Jonathan Flowers **(JF)**	Independent Member
James Cook **(JC)**	ACO (Resources), Hertfordshire Constabulary
James Kidd **(JK)**	Head of Finance, Hertfordshire Constabulary
Sandra Coughlan **(SC)**	OPCC
Ian Rooney **(IR)**	Chief Finance Officer - OPCC
Daniel Harris **(DH)**	RSM
Katie Henry **(KH)**	KPMG
Gemma Farley **(GF)**	Hampshire County Council
Daniel O'Rourke **(DO)**	Hampshire County Council
Steve Bladen **(SB)**	BDO
Yvonne Gaylard-Hall	PA for Admin

APOLOGIES:

Andrew Godman	Independent Member
Lola Adedoyin	Independent Member
Mike Jarvis	Director of Finance, Hertfordshire Constabulary
Nicole Guo	KPMG
Andrew Boutflower	Hampshire County Council *amended after review of minutes on 24Jul25

1. **WELCOME & APOLOGIES**
   Paul Smith welcomed and introduced attendees to the meeting. Apologies were noted as above, and meeting was declared quorate.

2. **DECLARATIONS OF INTEREST**
   None declared.

3. MINUTES OF THE LAST MEETINGS

The minutes of the last three meetings were accepted.

4. ACTION TRACKER

Paul Smith requested that action owners reviewed and closed their actions outside of the meeting in this instance, due to the elapsed time since the last time they were reviewed as a committee.

5. TREASURY MANAGEMENT REPORT

Daniel O'Rourke stated that the mid-year report has been largely superseded by information in the strategy report for FY2025-2026, highlighting key focus areas such as investment limits and borrowing. Daniel O'Rourke mentioned that there was a reduction in Local Authority debt with PWLB borrowing in April with the due to taking advantage of a favourable rate environment.

Jonathan Flowers inquired about the other sources of borrowing and the possibility of issuing bonds.

Paul Smith and Jonathan Flowers recommended the strategy to the Police Commissioner for approval.

6. EXTERNAL AUDIT

Steve Bladen summarised the audit reports for 2021-2022 and 2022-2023, noting no significant weaknesses.

Steve Bladen discussed the status of audit fees and the process undertaken for PSAA of costing the issuance of a disclaimed audit opinion and that a fee request has been submitted for the 2021-2022 and 2022-2023, these fees are still being reviewed.

Katie Henry stated that 2023-2024 audit has completed that that they are working on the 2024-2025 audit planning.

7. INTERNAL AUDIT

Daniel Harris signposted the committee to pages 64-65 where he identified some points of interest. Daniel Harris also flagged and discussed the two audit reports that received negative opinions.

8. STORAGE AND HANDLING OF EXHIBITS/EVIDENCE AUDIT

The item is to be held over to the next meeting where Claire Boot will provide an update on how the audit findings have been addressed.

9. UPDATES

Constabulary Update: James discussed leadership changes within the Constabulary, the 2024-2025 financial outturn, and the excellent Project Phoenix progress.

Audit Weaknesses Resolution Plan: James Cook and Katie Henry discussed the plan to address audit weaknesses and the proposed additional audit fee.

Next Meeting: Thursday 24th July 2025 at 14:00