JAC
Joint Audit Committee

MINUTES

Friday 10th April 2026	09:00hrs – 11:00hrs	MS Teams

PRESENT:	
Paul Smith	**Chair, Independent Member**
Andrew Godman	Independent Member
Jonathan Flowers	Independent Member
Lola Adedoyin	Independent Member
James Cook	ACO (Resources) - Hertfordshire Constabulary
Yvonne Gaylard-Hall	Admin – Hertfordshire Constabulary
Ian Rooney	Director of Resources & Oversight – Office of PCC
Jamil Khan	RSM
James Kidd	Head of Finance, Hertfordshire Constabulary
Sandra Coughlan	Head of Governance & Delivery – OPCC
Liz Farquhar	Chief Accountant, Hertfordshire Constabulary
Nicole Guo	KPMG
Matthew Phllips	Guest for Internal Audit action update
APOLOGIES:	
Gemma Farley	Hampshire County Council

PART 1 – Open

1. **WELCOME & APOLOGIES**
   The Chair welcomed the committee and confirmed it was quorate, with apologies noted as above.

2. **DECLARATIONS OF INTEREST**
   No declarations were received.

3. MINUTES OF THE LAST MEETING

Lola raised that the meeting minutes did not reflect the decision to extend members' terms to the abolition of the PCC, which Ian acknowledged as an omission and Sandra confirmed would be amended.

4. ACTION TRACKER

Paul and James highlighted inefficiencies in reviewing actions during meetings, leading to agreement to expand the actions table with status and proposed closure ahead of future meetings.

5. TREASURY MANAGEMENT REPORT

Due to absence this agenda item was not covered.

6. STR540 RISK MANAGER UPDATE

Matthew explained progress toward aligning with regional accreditation standards, with transition planned in June and full extension to scope targeted for August 2027; the outcome is reduced evidential risk in court and continued mitigation during transition.

7. EXTERNAL AUDIT – KPMG

Nicole outlined revised audit deadlines, noting interim audit reports moving forward by one month and build-back assurance risk assessment due by 31 July 2026; the next step is to provide more detailed progress reporting to the committee.

Nicole, James and Paul discussed requirements to move from disclaimed or qualified opinions toward a clean audit, agreeing that KPMG should present a clear, jointly endorsed plan setting out additional testing and milestones.

8. INTERNAL AUDIT – RSM

Jamil reported completed and ongoing audits, including positive assurance on the Income and Debtors IA and follow-ups on management actions; the remaining reviews are targeted for completion by the end of the month.

Jamil presented the annual plan covering Hertfordshire and collaborative audits, with James and Paul confirming the committee's role in approving material changes and agreeing to discuss any significant variations in advance.

9. CONSTABULARY AND PCC UPDATES

James reported a £5.8m budget gap largely addressed through savings, recruitment flexibility, and workforce schemes, alongside progress on a new headquarters and planned investment in estates and facilities.

James confirmed his departure from the Constabulary in the coming weeks, confirming interim arrangements and recruitment is underway, and noted adjustments to shared finance leadership across organisations to manage Section 151 responsibilities.

Next Meeting: Thursday 25th June 2026 at 14:00