



EMILY SPURRELL
MERSEYSIDE POLICE
& CRIME COMMISSIONER



Dear Applicant

Recruitment Members for Joint Audit Committee

(On behalf of the Police & Crime Commissioner (PCC) and the Chief Constable for Merseyside)

Thank you contacting us with regarding the vacancies on the Joint Audit Committee.

An application pack is enclosed with this letter and contains all of the following information:-

- Further Information Sheet;
- Applicant Timeline;
- Joint Audit Committee Terms of Reference;
- Joint Audit Committee Role Profiles/ Competencies and Personal Skills and Qualities/Personal Specification; and
- Joint Audit Committee Member Allowance Scheme 2025/26.

You are invited to apply by submitting a CV, a statement on how you meet the role profiles/ competencies and personal skills and qualities/ personal specification (*maximum of 750 words*) and by completing and returning the monitoring form. (The monitoring form does not form part of the selection process and will not be seen by any members of the selection panels. The form is used solely to collect the information that public authorities are legally required to monitor in order to assist in the elimination of any form of discrimination).

The closing date for completed application forms is 30th May 2025.

It is anticipated that the new Members will be appointed by **30th June 2025**.

I look forward to hearing from you in due course.

Yours sincerely

Sue McTaggart

**Chief Executive
Office of the Police and Crime Commissioner for Merseyside
Encs**



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FURTHER INFORMATION SHEET

The Joint Audit Committee will provide advice and assurance on the overall arrangements for governance in respect of the Office of the Police and Crime Commissioner (OPCC) and Merseyside Police. The terms of reference for the Committee set out a statement of purpose and the key responsibilities in respect of Governance, Audit, Regulation, Financial Reporting, Risk Management matters.

The purpose of our Joint Audit Committee is to provide independent advice and recommendation to the 'Police and Crime Commissioner' (PCC), 'the Chief Constable' on the adequacy of the governance and risk management frameworks, the internal control environment, and financial reporting, thereby helping to ensure efficient and effective assurance arrangements are in place.

To this end the Committee is enabled and required to have oversight of, and to provide independent review of, the effectiveness of PCC and Chief Constable's governance, risk management and control frameworks, its financial reporting and annual governance processes, and internal audit and external audit.

The role profiles for the Audit Committee Chair and Committee Members set out the job purpose/ key responsibilities for these roles including how members will contribute to the achievement of the Committee's purpose, the conduct of meetings and committee culture. These are important roles that will make a significant contribution to public assurance about the integrity, internal controls and standards that are adhered to within these public offices. The conduct of the Committee will also inform the opinion of the internal and external auditor in respect of the Annual Governance Statement.

The work of the Committee will be subject to an annual review of its effectiveness and all members will be expected to undertake due diligence in scrutinising Committee papers and actively participating in Committee meetings to support and challenge the arrangements of the PCC and Chief Constable.

The arrangements for the Committee are set out below, including eligibility for Committee Membership. These have been developed to ensure that the Committee can operate in a way that is objective and impartial, ensuring independence.

Overall Arrangements

The arrangements are based on the requirements of the Home Office Financial Management Code of Practice (the Code), the Chartered Institute of Public Finance and Accountancy (CIPFA) Audit Committee guidance (including terms of reference) and the HM Treasury Audit Committee handbook. The Committee is a Joint Audit Committee of the Constabulary and Office of the Police and Crime Commissioner as advocated by the Code.



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Size of the Committee/Committee Meetings

The Committee will comprise of between three and five independent members with a quorum of three members.

Committee meetings will be held four times a year in line with CIPFA guidance. Meetings will be scheduled for November, February, May and September with additional meetings being convened where necessary. Meetings will normally commence at 2pm on Thursday and be held at a Merseyside Police Headquarters in Liverpool.

Procedure standing orders will be provided to the Chair of the Committee and Committee members in advance of the first formal meeting of the Committee. Standing orders will provide for business to be conducted in Public in the interests of openness and transparency. The Committee will have provision to consider items privately where the information being considered is classified as restricted.

Committee meetings may be preceded by a seminar session to ensure members have a sufficient understanding of wider Force/OPCC business and organisational knowledge appropriate to their role. Committee members will be encouraged to consider the subject matter of seminar sessions as a contribution to the effectiveness of the Committee.

Remuneration

Committee members will receive an annual 'Attendance Allowance' which will be paid monthly. Currently these are:-

- Chairperson's annual allowance of **£5,500 per annum**; and
- Committee Member (not the Chair) annual allowance of **£2,750 per annum**.

The Annual Allowance for the Committee Chairperson recognises the wider responsibilities of the Chair.

Committee members will be reimbursed reasonable expenses including travel and subsistence.

The allowances will be subject to increases at the rate of the Police Staff pay award.

See the Joint Audit Committee Member Allowance Scheme 2025/26 for further information.



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Tenure

Committee members will be recruited for tenure of 4 years, with a maximum of 8 years' service subject to re-application after four years.

Restrictions and Disqualifications

The following restrictions will apply to ensure the complete independence and objectivity of members of the Committee in the conduct of business. Committee members should not be:-

- Serving elected members/officers of a Council represented on the Merseyside Police and Crime Panel and/or similar Merseyside public sector bodies;
- Former elected members/officers of the above Council/bodies (time restricted to 3 years);
- Serving Police Officers and Police staff and former Police Officers/staff (time restricted to 3 years);
- Individuals active in local or national politics;
- Individuals who have significant business or personal dealings with the Force/OPCC;
- Individuals who have close relationships with any of the above including immediate family members.

Standard disqualifications apply to ensure the avoidance of any reputational embarrassment, for example individuals who have been removed from a trusteeship of a charity, anyone under a disqualification order under the Company Directors Disqualification act or a person who is an un-discharged bankrupt.

Before an appointment to the Committee is confirmed candidates will need to be successfully vetted. Any arrests, cautions and convictions must be declared on the vetting form whether or not they are 'spent' under the terms of the Rehabilitation of Offenders Act. Should any applicant be unsure in respect of disqualifications they are advised to speak to the OPCC Chief Executive prior to application.

Please note that to enable all appropriate vetting checks to be undertaken in accordance with the Vetting Code of Practice and its associated framework Authorised Professional Practice you '**must have resided in the UK for three consecutive years**'.

All appointees must agree to their name, photo and declaration of interests being made publicly available, including on the Force and PCC websites.



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Role Profile and Person Specification

The role profile and person specifications for the Committee Chair and Committee Member set out the responsibilities, expected conduct, skills, knowledge and aptitudes that form the basis of the recruitment process. Individuals should have or acquire as soon as possible after appointment an understanding of the objectives and current significant issues for the Police Service at a national and local level and an understanding of the objectives, responsibilities and current significant issues for the OPCC.

Recruitment Practice

Equality and diversity monitoring will be given full due regard at every stage of the recruitment process. Appointments will be based on the role profile and person specification requirements in addition to the need to ensure a balance of skills and expertise across all fields of committee responsibility. It is intended that at least one person will have a professional qualification from one of the professional accountancy bodies.

The recruitment panel will comprise 3 people on behalf of both the Force and the OPCC. All appointments will be subject to confirmation by the PCC and the Chief Constable.

Applications must be made on a formal application form. Application forms will be used as the basis of shortlisting. The recruitment process may incorporate psychometric testing. Appointments will be made following a formal interview.



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JOINT AUDIT COMMITTEE

ORDERS OF BUSINESS

Delegated Authority

None.

Reporting Arrangements

The Audit Committee will formally report in writing to the PCC and Chief Constable after each meeting (minutes of the meeting).

The Audit Committee will provide the PCC and Chief Constable with an Annual Report, timed to support the Annual Governance Statements of the PCC and Chief Constable, summarising its conclusions and the work it has done during the year.

Committee Composition

Between three and five people, independent of both Merseyside Police and the Office of the Police and Crime Commissioner (OPCC).

Quorum of Committee

Three Members.

Election of Chair

To be determined by PCC and Chief Constable.

Tenure

Committee members are recruited for 4 years, with a maximum of 8 years' service.

No of meetings

Four formal committee meetings scheduled per year.

Information publicly available

The agenda, reports and minutes of formal meetings will be made available on the OPCC and Force websites.



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Attendance at Audit Committee Meetings

The following Chief Officers or their nominees will attend the Audit Committee:-

OPCC

Chief Executive & Monitoring Officer
Chief Finance Officer

Merseyside Police

Deputy Chief Constable
Force Solicitor & Monitoring Officer
Director of Resources
Head of Shared Internal Audit Service
Head of Strategy & Business Development

External

Forvis Mazars, Key Audit Partner

In addition, that the Committee have a right to call, within reason, any other officers or agencies of the PCC and Force as required.



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APPLICANT TIMELINE

Application closing date Friday, 30th May 2025 5pm

Shortlisting by 6th June 2025

Interviews on 12th & 13th June 2025

The next meeting of the Committee is expected to take place on 4th September 2025.

An induction meeting will be held with successful applicants ahead of the first meeting. Committee members will be contacted to arrange dates for these meetings.



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JOINT AUDIT COMMITTEE TERMS OF REFERENCE 2025/26

The terms of reference set out the committee's position as an advisory committee to support the PCC and Chief Constable.

Statement of purpose

Our Joint Audit Committee is a key component of the Police and Crime Commissioner's, and the Chief Constable's for Merseyside corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The committee's purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. Its role in ensuring there is sufficient assurance over governance risk and control gives greater confidence to the PCC and Chief Constable that those arrangements are effective.

The committee has oversight of both internal and external audit, together with the financial and governance reports, helping to ensure there are adequate arrangements in place for both internal challenge and public accountability.

These terms of reference will summarise the core functions of the Committee in relation to the Office of the Police and Crime Commissioner (OPCC) and to the Force and describe the protocols in place to enable it to operate independently, robustly and effectively.

Governance, risk and control

- To review the PCC's & Chief Constables corporate governance arrangements against the good governance framework, including the ethical framework, and consider the local code of governance.
- To monitor the effective development and operation of risk management in the OPCC and Force.
- To monitor progress in addressing risk-related issues reported to the committee.
- To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- To consider reports on the effectiveness of financial management arrangements, including compliance with CIPFA's Financial Management Code.



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- To consider the OPCC's and Force's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- To review the assessment of fraud risks and potential harm to the OPCC and Force from fraud and corruption.
- To monitor the counter fraud strategy, actions and resources.
- To review the governance and assurance arrangements for significant partnerships or collaborations.

Financial and governance reporting Governance reporting

- To review the Annual Governance Statement (AGS) prior to approval by the PCC and Chief Constable and consider whether it properly reflects the risk environment and supporting assurances, including the head of internal audit's annual opinion.
- To consider whether the annual evaluation for the AGS fairly concludes that governance arrangements are fit for purpose, supporting the achievement of the OPCC's and force's objectives.

Financial reporting

- To monitor the arrangements and preparations for financial reporting to ensure that statutory requirements and professional standards can be met.
- To review the annual statements of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the PCC and the Chief Constable.
- To consider the external auditor's reports to the PCC and the Chief Constable on issues arising from the audit of the accounts.

Arrangements for audit and assurance

- To consider the OPCC's and Force's framework of assurance and ensure that it adequately addresses their risks and priorities.



External audit

- To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by Public Sector Audit Appointments (PSAA) Limited or the auditor panel as appropriate.
- To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.
- To consider specific reports as agreed with the external auditor.
- To comment on the scope and depth of external audit work and to ensure it gives value for money.
- To advise on commissions of additional work from external audit.
- To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.
- To provide free and unfettered access to the audit committee chair for the auditors, including the opportunity for a private meeting with the committee.

Internal audit

- To recommend for approval the internal audit charter.
- To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.
- To review the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
- To consider significant interim changes to the risk-based internal audit plan and resource requirements.
- To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.
- To consider any impairments to the independence or objectivity of the head of internal audit arising from additional roles or responsibilities outside of internal auditing and to recommend and periodically review safeguards to limit such impairments.
- To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:-



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- updates on the work of internal audit, including key findings, issues of concern and action in hand as a result of internal audit work;
 - regular reports on the results of the Quality Assurance and Improvement Programme (QAIP);
 - reports on instances where the internal audit function does not conform to the PSIAS and LGAN, considering whether the non-conformance is significant enough that it must be included in the AGS.
- To consider the head of internal audit's annual report, including:-
 - the statement of the level of conformance with Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN) for the United Kingdom Public Sector Internal Audit Standards and the results of the QAIP that support the statement (these will indicate the reliability of the conclusions of internal audit);
 - the opinion on the overall adequacy and effectiveness of the PCC's & Chief Constable's framework of governance, risk management and control, together with the summary of the work supporting the opinion (these will assist the committee in reviewing the AGS).
- To consider summaries of specific internal audit reports as requested.
- To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the OPCC or force, or where there are concerns about progress with the implementation of agreed actions.
- To contribute to the QAIP and in particular to the external quality assessment of internal audit that takes place at least once every five years.
- To consider a report on the effectiveness of internal audit to support the AGS where required to do so by the accounts and audit regulations.
- To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.



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Accountability arrangements

- To report to the PCC and Chief Constable on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements and internal and external audit functions.
- To report to the PCC and Chief Constable on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
- To publish an annual report on the work of the committee, including a conclusion on the compliance with the CIPFA Position Statement.

Treasury Management

The committee will ensure the effective scrutiny of the treasury management strategy and policies.



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Joint Audit Committee Forward Plan 2025/26

Proposed Dates		May	July	September	November	February
Agenda Deadline		30.04.25	09.07.25	17.09.25	12.11.25	28.01.26
Committee Date		08.05.25	17.07.25	25.09.25	20.11.25	05.02.26
Agenda Items;-	Owner					
Audit Committee Timetable & ToR	PCCCFO & DoR	na	na	na	na	√
Internal Audit Risk Based Plan	HoIA	√	na	na	√	na
Internal Audit Progress Report	HoIA	√	√	na	√	√
Internal Audit Opinion & Charter	HoIA	√	na	na	na	na
External Audit Plan	Forvis Mazars	√	na	na	na	na
External Audit Update Report	Forvis Mazars	na	√	na	na	√
External Audit – Completion Report	Forvis Mazars	na	na	√	na	na
External Audit - Annual Audit Letter	Forvis Mazars	na	na	na	√	na
Accounting Policies and Closure of Accounts Update	PCCCFO & DoR	√	√	√	na	na
Draft Audited Accounts	PCCCFO & DoR	na	na	na	√	na
AGS Draft	PCCCFO & DoR	√	na	na	na	na
JAC Annual Opinion/Report	JAC Chair (PCCCFO)	na	√	na	na	na
CIPFA's Financial Management Code	PCCCFO & DoR	na	√	na	na	na
Risk Management - OPCC	PCCCEX (PCCCFO)	√	na	na	√	na
Risk Management - Force	HoOS	√	na	na	√	na
Treasury Management Strategy	PCCCFO	na	na	na	na	√
Treasury Management Performance	PCCCFO	√	√	na	√	√
Corporate Governance Framework	PCCCFO & HoOS	√	na	na	na	na



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Joint Audit Committee Forward Plan 2025/26 (Cont.)

Proposed Dates		May	July	September	November	February
Agenda Deadline		30.04.25	09.07.25	17.09.25	12.11.25	28.01.26
Committee Date		08.05.25	17.07.25	25.09.25	20.11.25	05.02.26
Agenda Items;-	Owner					
Budget & MTFS Update	PCCCFO & DoR	na	na	na	na	√
Annual Update on the Estate Strategy	PCCCFO & DoR	na	√	na	na	na
Annual Update on the HMICFRS Inspections	PCCCFO & DoR	na	√	na	na	na
Portfolio Update	OPCC / Force	√	√	√	√	√
Reports Due		11	9	3	8	7

TRAINING & AWARENESS SESSIONS AND OTHER MEETINGS

SofA Training and Awareness Session	JAC Chair (PCCCFO)	tbc	tbc	tbc	tbc	tbc
JAC Self-Assessment Exercise	JAC Chair (PCCCFO)	√	na	na	na	na
Annual Meeting with Head of Professional Standards Department	JAC Chair (BSO)	tbc	na	na	na	na
Annual Meeting with Head of Internal Audit	JAC Chair (BSO)	tbc	na	na	na	na
Annual Meeting with Forvis Mazars	JAC Chair (BSO)	na	na	tbc	na	na
Annual Meeting with PCC & Chief Constable	JAC Chair (BSO)	na	na	tbc	na	na

Members Allowances: Key Dates						
Deadline for submission and receipt of claims		09.05.25	18.07.25	26.09.25	21.11.25	06.02.26
Payroll Date (20 th of each month)		June	August	October	December	March



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JOINT INDEPENDENT AUDIT COMMITTEE ROLE PROFILE

Job Title: Committee Member

1. JOB PURPOSE / KEY RESPONSIBILITIES

- 1.1 To contribute to the effective discharge of the duties and responsibilities of the Committee as set out in the Committee terms of reference.
- 1.2 To maintain effective working relationships with committee members, the Police and Crime Commissioner, the Chief Constable, Section 151 officers and both internal and external auditors.
- 1.3 To be diligent in preparing for committee meetings and making an effective contribution to those meetings to provide independent assurance of the governance, internal control and finance, risk and performance management arrangements of the OPCC and Constabulary.

2 Conduct of Committee Meetings

- 2.1 Contribute to the business of each Committee meeting in a manner which supports all matters on the agenda being dealt with effectively and appropriately.
- 2.2 Address the Committee on all matters where an opinion or decision is required and in such a manner that does not inhibit other members of the committee wishing to express a different opinion.
- 2.3 Advise the Committee Chair where an interest or potential conflict of interest may exist in respect of a matter to be discussed at a meeting and act on the advice of the Chair.

3 Committee Culture

- 3.1 As a member of the committee, contribute to a culture that supports.
 - i) Each member to use his or her best efforts in carrying out his or her duties as a member of the Committee;
 - ii) The highest level of integrity accountability and honesty in the actions of the Committee and of the PCC, Chief Constable and the other officers of the OPCC/Constabulary;
 - iii) Respect and dignity among the members, officers and the external and internal auditor;



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- iv) The candid and timely sharing of information among the members of the Committee, management and the external auditor;
- v) Acceptance by all members of the Committee of the right of every member to hold and express a dissenting opinion; and
- vi) A commitment to best governance practices.

4 Miscellaneous Matters

- 4.1 When necessary or desirable, to facilitate the effective performance of the Committee's duties, attend other meetings and committees.



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JOINT AUDIT COMMITTEE ROLE PROFILE

Job Title: Committee Chairperson

1. JOB PURPOSE / KEY RESPONSIBILITIES

1 Chair

- 1.1 The Chair of the Committee is responsible for providing leadership to the Committee in effectively discharging its duties and responsibilities as set out in the Committee terms of reference.
- 1.2 Ensuring that the Committee achieves its purpose of providing an independent assurance function for the governance, internal control, risk and financial and non-financial performance of the Force and OPCC.
- 1.3 The Chair must create and manage effective working relationships among the Committee, Police and Crime Commissioner, the Chief Constable, Section 151 officers and both internal and external auditors.
- 1.4 Meet separately with the Section 151 officers and external auditor to discuss risk compliance and governance issues arising as a result of external or internal audit activity.
- 1.5 Act as the committee's spokesman, using his or her best efforts to see that the committee receives all material to be discussed at the meeting at least one week before the meeting to ensure sufficient time to review information.

2 Conduct of Committee Meetings

- 2.1 Act as the chairman of each Committee meeting ensuring the appropriate conduct of business in accordance with the committee terms of reference.
- 2.2 Conduct the business of each Committee meeting in a manner which will result in all matters on the agenda being dealt with effectively and appropriately.
- 2.3 Propose the termination of discussion on any matter when he or she is of the opinion that the matter has been thoroughly canvassed and discussed and that no new points of view or information are being presented.
- 2.4 Attempt to achieve resolution of all issues discussed at the meeting in respect of which a decision is required and members express conflicting positions, views, or advice, but such attempt should in no way inhibit a member from maintaining a different position, view, or advice



- 2.5 Ensure that all members who wish to address a matter at a meeting are afforded a reasonable opportunity to do so.
- 2.6 In any case where a member of the Committee has an interest or potential conflict in respect of a matter to be discussed at a meeting, arrange for that member to excuse himself/herself from all or a portion of the Committee discussion.

3 Committee Culture

- 3.1 Provide leadership in promoting and supporting a Committee culture characterised by:
 - i) The willingness of each member to use his or her best efforts in carrying out his or her duties as a member of the Committee;
 - ii) The Committee's insistence on the highest level of integrity accountability and honesty in the actions of the Committee and of the PCC, Chief Constable and the other officers of the OPCC/Force;
 - iii) Respect and dignity among the members, officers and the external and internal auditor;
 - iv) The candid and timely sharing of information among the members of the Committee, management and the external auditor;
 - v) Acceptance by all members of the Committee of the right of every member to hold and express a dissenting opinion; and
 - vi) A commitment to best governance practices and standards practices.

4 Miscellaneous Matters

- 4.1 Assist the Committee and management to understand and respect the responsibilities of each.
- 4.2 Whenever necessary or desirable, to facilitate the effective performance of the Committee's duties, attend other meetings and committees including those to facilitate governance of the internal audit shared service.



JOINT AUDIT COMMITTEE COMPETENCIES AND PERSONAL SKILLS AND QUALITIES

This section sets out the competencies and personal skills and qualities which are particularly relevant to the work that will be undertaken by audit committee members.

There is no expectation that all individual members will have all of these qualities, but the PCCs and Chief Constables will wish to assure themselves that, between the totalities of the membership, all these qualities are available to them as a Committee.

All members can make a valuable contribution to the work of the OPCC and Merseyside Police from the start, drawing on their background and expertise gained in their working life, their involvement in the community, voluntary work or other experiences.

In order to fulfil its objectives, the Joint Independent Audit Committee should collectively possess:-

- (a) Financial awareness;
- (b) Awareness of current accounting issues;
- (c) Understanding of relevant statutory duties and legislative requirements;
- (d) Understanding of the principles of risk management;
- (e) Knowledge of modern principles relating to audit, scrutiny and assurance;
- (f) Knowledge and experience of the principles of Corporate Social Responsibility (which includes financial and economic stewardship (including VFM));
- (g) Awareness of Transformation Programmes;
- (h) Knowledge of corporate services such as ICT, Estates, Legal Services; and
- (i) Awareness of Treasury Management.

Individuals should have and be able to demonstrate:-

- Integrity - the necessity to embrace high standards of conduct and ethics and be committed to upholding human rights and equality of opportunity for all.
- A balanced and proportionate approach in preparing and giving advice.
- Independent thought - to show resilience, even in challenging circumstances, remaining calm and confident and able to make difficult decisions, or articulate alternative views.
- A constructive but challenging approach – to take a balanced, open minded and objective approach, whilst being able to challenge accepted views constructively without becoming confrontational.
- The ability to be analytical - to interpret and question complex written material, including financial and statistical information and identify the salient points.



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- The ability to scrutinise - to be able to rigorously scrutinise and challenge constructively to support good governance and strong public financial management in Merseyside, using appropriate data, evidence and resources and adopting appropriate risk management arrangements.
- Self-confidence - the skill to challenge accepted views constructively without becoming confrontational.
- Respect for others - the capacity to treat all people fairly and with respect; value diversity and respond sensitively to difference.

Individuals should have or acquire as soon as possible after appointment:-

- (a) An understanding of the objectives and current significant issues for the police service at both a national and local level.
- (b) An understanding of the objectives, responsibilities and current significant issues for the PCCs and Chief Constables.
- (c) An understanding of the various inspection regimes which impact upon the work of the PCCs and the Chief Constables.



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JOINT AUDIT COMMITTEE PERSON SPECIFICATION

	Essential	Desirable
Experience And Knowledge	<p>Understanding and/or experience in the financial or general management of businesses, public or voluntary community sector organisations.</p> <p>Knowledge of risk management, including linkage to good governance and decision making.</p> <p>Good understanding of the roles of Internal and External Audit.</p>	<p>Practical experience in the financial and/or general management of businesses or public sector organisations.</p> <p>Experience of Audit Committee work within the public, private or voluntary sectors.</p> <p>Experience of a Local Government Environment.</p> <p>A relevant qualification or equivalent experience in business management, risk management or similar (or substantial recent practicing experience at a high level).</p>



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Special aptitudes, intelligence and skills	<p>Analytical ability; ability and confidence to scrutinise and challenge and make balanced, reasonable and proportionate judgements.</p> <p>Good communication skills, both written and oral, with the ability to actively contribute to discussion and debate.</p> <p>Ability to work as part of a team.</p> <p>Establish and maintain good working relationships with a wide range of people.</p> <p>High integrity and ethical standards; utmost respect for confidentiality.</p> <p>Able to demonstrate objectivity.</p>	<p>Knowledge and understanding of the functions and services of the Police, their governance and financing.</p> <p>Appreciation of the importance of public accountability and transparency.</p>
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JOINT AUDIT COMMITTEE MEMBER ALLOWANCE SCHEME 2025/26

The Police and Crime Commissioner for Merseyside (PCC), in exercise of the powers conferred by the Police and Crime Act 2011, hereby makes the following scheme. This scheme shall have **effect from 1st April 2025 to 31st March 2026**.

Definitions In this scheme,

“PCC” means the Police and Crime Commissioner

“CC” means the Chief Constable

“OPCC” means the Office of the PCC

“CE” means the Chief Executive to Merseyside OPCC

“IM” means Independent Member - a person who is selected to sit on the Joint Audit Committee

“Scheme Year” means the financial year 2025/26 ending 31st March 2026.

“Business address” means Merseyside Police Headquarters (15 Cazneau Street, Liverpool, L3 3AN)

Payment of Allowances and Expenses

The amounts paid to IMs of the Joint Audit Committee will be amended at the discretion of the PCC and CC. Any increase/decrease to the Attendance Allowance, subsistence or childcare components of the scheme will be based on the CPI inflation rate (set in September). Any increase/decrease in mileage, motorcycle or bicycle repayment rates will be at the discretion of the PCC and CC and will be based on the Merseyside Police Staff rate.

Any claims for hours and any travelling/subsistence costs incurred should be submitted to the CE within three months of the duty for which the expense has been claimed. Claims received after the expiry of this period will only be paid in exceptional circumstances at the discretion of the Chief Financial Officer to the PCC. Original receipts should be provided to support any travel or subsistence claims.

Renunciation

Written notice may be given to the CE from an individual should they elect to forego any part of their entitlement to an allowance or attendance allowance under this scheme.



EMILY SPURRELL
MERSEYSIDE POLICE
& CRIME COMMISSIONER



Independent Member of the Joint Audit Committee

1) Attendance Allowance

The Chairperson of Audit Committee will be entitled to claim a **Chairperson's allowance equivalent £5,500 per annum which will be paid monthly**, this payment will cease once they no longer serve as Chair.

IMs serving on the Audit Committee (not the Chair) will be entitled to an annual allowance of £2,750 per annum paid monthly. New IMs will need to complete a 3-month probationary period before this allowance becomes payable and this monthly payment will cease once, they no longer serve on the Committee.

2) Travel Expenses

IMs and the Chairperson of the Audit Committee **are not entitled** to claim for travel to the Joint Audit Committee meetings held per year if these meetings are being held at Merseyside Police Headquarters but may be reimbursed for reasonable and necessary travelling expenses incurred in order to undertake PCC and CC approved duties (**see paragraph 4**). These expenses are payable on production of original receipts and in respect of **ACTUAL EXPENDITURE** incurred. If travelling by rail, they are expected to travel in standard class. Air fare will only be reimbursed if it can be proven to be the cheaper option.

The rate for travel by the Chairperson or an IM's own motor car is 45 pence per mile for the first 10,000 miles claimed in financial year, thereafter a standard rate of 25 pence per mile will be paid, motorcycle is 30 pence per mile and bicycle 20 pence per mile. Mileage claims should normally only be made for journeys from the primary place of residence (normally within Merseyside) for attendance at approved PCC and CC business. This rate shall apply to the first 10,000 miles claimed in the financial year; thereafter a standard rate of 25 pence per mile will be paid. A rate of 5p per mile per passenger will be paid if the passenger is attending the same PCC and CC business.

3) Other Expenses

Payable to IMs in the case of an absence from the usual place of residence on PCC and CC approved duties, on production of original receipts and in respect of **ACTUAL EXPENDITURE** incurred:-

Hotel Accommodation

Hotel accommodation to be booked by the Office of the PCC and or refunded on production of original invoice/receipt.



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Subsistence

Payable on production of original receipts and in respect of **ACTUAL EXPENDITURE** incurred for approved duties:-

Day (up to 12 hours) up to £14.28

Day (over 12 hours/less than 24 hours) up to £28.52

Overnight (period of 24 hours) up to £41.61

A subsistence allowance is not payable for meetings where appropriate refreshments have been provided.

Carers' Allowance

IMs of the Joint Audit Committee may claim a carers' allowance where they incur additional expenditure on childcare, or for a sick or dependent partner or relative to enable them to fulfil any PCC and CC approved duties (**see section 4**) and are for actual costs incurred.

Allowances for childcare shall be restricted to children aged less than fourteen years who would be normally expected to reside at the IMs home at the time of the claim.

It is the responsibility of the IM employing the carer to ensure that s/he is suitably qualified to provide the care required.

Payments to IM will reimburse actual expenditure (evidenced by receipts) up to a maximum hourly rate set by the PCC and CC. The maximum hourly rate is currently £9.92.

4) Approved Duties

Travel and subsistence expenses will be paid, in accordance with the scheme under **sections 2 and 3 above**, for the following approved duties:-

- Attendance at Joint Audit Committee Meetings if not held at Merseyside Police Headquarters.
- Attendance at a conference, seminar, training event or other meeting/event provided that attendance has been authorised in advance by the PCC, CC or CE.

N.B. Any Joint Audit Committee Costs are split between the Office of the Police and Crime Commissioner and Merseyside Police.