Joint Independent Audit Committee Forward Plan

Appendix 1

Task	Dec-13	Mar-14	Jul-14	Sep-14	Dec-14
1. Audit Committee Effectiveness					
• Agree and adopt terms of reference	✓				
• Review terms of reference (annually)	✓				✓
• Carry out CIPFA Self assessment (annually)				✓	
• Hold an annual private meeting between the members of the committee and the external and internal auditors (no other persons present).				✓	
• Hold an annual private meeting of the Committee to assess individual performance of all members (including the Chairman)				✓	
• Determine and deliver training requirements for Audit members as required.	✓				
2. Internal Audit					
• Monitor and review summary Internal Audit Reports of PCC and CC (Progress Report and Implementation Progress Report)	✓	✓	✓	✓	✓
• Agree annual Internal Audit Plan and associated fees		✓			
• Review Internal Audit Annual Reports (both PCC and Force)			✓		
• Consider Internal Audit Procurement		✓			
3. External Audit & Inspection					
• Monitor progress of actions arising from external audit reports of PCC & CC	✓	✓	✓	✓	✓
• Agree annual External Audit Plan in respect of 2013/14 accounts and associated fees		✓			
• Consider Inquiries of Management report			✓		
• Consider the Annual Audit Letter and any responses made to the External Auditor's recommendations (as required)	✓				✓
• Monitor the implementation of recommendations from HMIC/others as required (ie those affecting risk, internal control and corporate control)		✓	✓	✓	✓
4. Financial Reporting					
• Consider annual financial statements			✓ (draft)	✓	
• Review Budget Monitoring Position statement (including Savings Tracker)	✓				✓
5. Governance & Standards					
• Advise the PCC and Force according to good governance principles and have due regard to equal opportunities generally (including equalities, anti-discrimination and human rights legislation)	✓	✓	✓	✓	✓
• Review any issue referred to the Committee by the PCC, CE, CFO or CC	✓	✓	✓	✓	✓
• Review effectiveness of internal controls in line with statutory requirements and good practice	✓	✓	✓	✓	✓
• Receive and agree the Annual Governance Statement				✓	
• Receive a report of compliance with governance arrangements	✓	✓	✓	✓	✓
• Review Scheme of Arrangements for the discharge of functions (inc Finance and Contract Regulations)		✓			
• Review a report of standing financial instructions		✓			
• Review PCC and Force's approach to anti-fraud, corruption and whistleblowing				✓	
• Consider and note the joint Code of Conduct		✓			
• Review and monitor professional standards arrangements (receive updates from Professional Standards Governance meeting)	✓	✓	✓	✓	✓
6. Value for Money					
• Oversee arrangements for securing VfM - consider VfM issues on an ongoing basis as part of scrutiny and audit role.	✓	✓	✓	✓	✓
• Review the Value for Money Strategy		✓			
7. Risk Management & Assurance					
• Review and monitor the PCC and CC's risk management arrangements (including the PCC and Force Risk Management Strategy)	✓	✓	✓	✓	✓
• Consider financial risk	✓				✓
• Review and monitor the PCC's Assurance Framework	✓	✓	✓	✓	✓

Key

PCC - Police and Crime Commissioner
CC - Chief Constable
CFO - Chief Finance Officer
CE - Chief Executive
HMIC - Her Majesty's Inspectorate of Constabulary