Joint Independent Audit Committee Forward Plan

Appendix 1

Task	Jun-14	Sep-14	Nov-14	Mar-15	Jun-15
1. Audit Committee Effectiveness					
• Review Forward Plan	✓	✓	✓	✓	✓
• 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	ongoing	ongoing	ongoing	ongoing	ongoing
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 tender process		✓			
• Decision report on Internal Audit tender			✓		
3. External Audit & Inspection					
• Monitor progress of actions arising from external audit reports of PCC	✓	✓	✓	✓	✓
• Agree annual External Audit Plan in respect of 2013/14 accounts and associated fees				✓	
• Consider Inquiries of Management report	✓				✓
• Report to those charged with governance • External Audit Value for money conclusion		✓			
• Consider the Annual Audit Letter and any responses made to the External Auditor's recommendations (as required)			✓		
• Consider Independent Review of PCSO Remuneration (initial review Nov 2013)		✓			
• Monitor the implementation of recommendations from HMIC/others as required (ie those affecting risk, internal control and corporate control)	✓	✓	✓	✓	✓
4. Financial Reporting					
• Review accounting policies				✓	
• Consider annual financial statements	✓ (draft)	✓			✓ (draft)
• Review Budget Monitoring Position statement (including Savings			✓		
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	✓	✓	✓	✓	✓
• Review effectiveness of internal controls in line with statutory requirements and good practice	✓	✓	✓	✓	✓
• Receive and agree the Annual Governance Statement	✓ draft	✓			✓ draft
• Receive a report of compliance with governance arrangements	✓	✓	✓	✓	✓
• Review Scheme of Arrangements for the discharge of functions (inc Finance and Contract Regulations)				✓ (if req'd)	
• 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 Corporate Governance				✓	
• 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.	✓	✓	✓	✓	✓

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• 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

★An update to be provided to the Committee as and when significant issues arise.