Mandatory Inquiries of those Charged with Governance

Category	Short Description	Detailed Description	Comments
Fraud	REQUIRED Programs and controls to prevent, detect and deter fraud – oversight by those charged with governance	How do those charged with governance provide effective oversight of the entity's programs and controls to prevent, detect and deter fraud, including oversight over internal controls management has established to mitigate fraud risks?	Anti-Fraud and Corruption meetings involving the Commissioner's and Chief Constable's CFOs, the Head of Professional Standards, HR representative and the Internal Audit Manager, provide management overview of risks and issues, updates on relevant cases, best practice/lesson learned, new initiatives/actions for improvements. Internal Audit has an annual work programme which addresses potential fraudulent activities. The Audit Commission 'Protecting the Public Purse' annual fraud and corruption survey' is completed on an annual basis.
Fraud	REQUIRED Management's assessment of fraud risks including the nature, extent and frequency of such assessment	What are your views about fraud risks at the entity?	The PCC and CC have well embedded risk management strategies and practices in place. The Force Risk Management Board is chaired by the Deputy Chief Constable and takes place on a quarterly basis. The Force also maintains a Confidential Risk Register and operates a Confidential Risk Board. Fraud risks are considered as appropriate at the Force Risk Management Board or at the Confidential Risk Board. Current emerging fraud risks have been identified by the entities as follows: debt fraud (economic climate/austerity measures, increased risk of bankruptcy), computer misuse, drug abuse, disclosure of information. All risks are managed and controlled in line with the Force and PCC's respective risk management strategy.
Fraud	REQUIRED Actual, suspected or alleged instances of fraud	Are you aware of or have you identified any instances of actual, suspected, or alleged fraud, including misconduct or unethical behaviour related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?	There have been 2 incidents of 'abuse of position for financial gain' in the year 2013/14. Both instances were addressed by the Force's Professional Standards Department. The Commissioner and Chief Constable's CFO were both made aware of the incidents and the actions taken to address the issues.

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Laws and regulations	REQUIRED Compliance with legal and regulatory framework	How is the entity complying with the legal and regulatory framework?	Financial and procurement regulations (in particular, separation of duties) are important control mechanisms which are reinforced by Internal Audit review. Any control weaknesses or examples of poor practices are reported by Internal Audit to the Joint Independent Audit Committee (JIAC). Her Majesty's Inspectorate of Constabulary (HMIC) independently assesses police forces and policing across activity from neighbourhood teams to serious crime and the fight against terrorism – in the public interest. HMIC's inspection programme includes elements relating to compliance with legal and regulatory frameworks where appropriate (e.g. data integrity). Final reports are provided to both the Commissioner and the Chief Constable which are published in the public domain (unless they contain restricted information). A report on Inspection activity is provided to the JIAC on a quarterly basis.