Joint Independent Audit Committee Forward Plan

Appendix 1

Task	24-Nov-15	23-Mar-16	18-May-16	27-Jul-16	Oct/Nov 2016
1. Audit Committee Effectiveness					
• Review Forward Plan	✓	✓	✓	✓	✓
• Approve terms of reference and code of conduct (annually)	✓				✓
• Carry out 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.	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)	✓	✓	✓	✓	✓
• Review Internal Audit Charter			✓		
• Review annual Internal Audit Plan and associated fees		✓			
• Review Internal Audit Annual Reports (both PCC and Force)			✓		
3. External Audit & Inspection					
• Monitor progress of actions arising from external audit reports of PCC & CC	✓	✓	✓	✓	✓
• Agree annual External Audit Plan in respect of the year's accounts and associated fees.		✓			
• Report to those charged with governance (inquiries of management)		15/16 ✓			✓
• External Audit Value for money conclusion				✓	
• Review/take stock of the year's accounts process.	✓				✓
• 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					
• Review accounting policies		✓			
• Finance Review - report (summary and actions)	✓	✓			
• Consider annual financial statements (*note, the draft financial statements will be reviewed in early June in a JIAC working group meeting*)				✓	
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	△	△	△	△	△
• Review any issue referred to the Committee by the PCC, CE, CFO or CC as required	✓	✓	✓	✓	✓
• Review effectiveness of internal controls in line with statutory requirements and good practice	△	△	△	△	△
• Receive and agree the Annual Governance Statement (*note, the draft AGS will be reviewed in early June in a JIAC working group meeting*)				✓	
• 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 PCC and Force's approach to anti-fraud, corruption and whistleblowing *(review draft before policy is finalised)*			✓		
• Consider and note the Codes of Corporate Governance		✓			

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• Review and monitor professional standards arrangements (receive updates from Professional Standards Governance	★	★	★	★	★
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 Plan		✓			
7. Risk Management & Assurance					
• Review and monitor the PCC and CC's risk management arrangements (including the PCC and Force Risk Management Strategy)	✓	✓	✓ Strategy	✓	✓
• Review and monitor the PCC and CC's Assurance Map	✓	✓	✓	✓	✓

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.

△ Reviewed at every meeting as a core consideration of reports (specific report not necessarily

Note:

Outside the formal Committee meetings, members will also review the following:

- **Draft Annual Governance Statement (May each year)**
- **Terms of reference and code of conduct (October)**
- **the draft Anti-fraud and corruption policy prior to finalisation (in May prior to finalisation in June).**

In addition, to hold:

- **An informal meeting with internal auditor (once procurement process is completed)**

Chairman's Meeting with PCC/CC

1 July 2014 (PCC and CC)
30 September 2014 (PCC)
23 December 2014 (PCC and CC)
12 May 2015 (PCC and CC)
24 June 2015 (PCC and CC)
6 Oct 2015 (PCC and CC)