Joint Independent Audit Committee Forward Plan

Appendix 1

Task	05-Apr-17	25-May-17	19-Jul-17	25-Oct-17		24-Jan-18	w/c 23-Apr-18	25-May-18	w/c 23-Jul-18	w/c 15-Oct-18 or w/c 29-Oct-18	w/c 21-Jan-18
1. Audit Committee Effectiveness											
• Review Forward Plan	✓		✓	✓	Appointment of External Auditor - December 2017	✓	✓		✓	✓	✓
• 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).			✓						✓		
• Determine and deliver training requirements for Audit members as required.	ongoing	ongoing	ongoing	ongoing		ongoing	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 any revisions	✓						✓				
• 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)	16/17 ✓						17/18 ✓				
• 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 (i.e. those affecting risk, internal control and corporate control)	✓		✓	✓		✓	✓		✓	✓	✓
• Appointing External Auditor, incl. progress updates	✓		✓	✓							
4. Financial Reporting											
• Review accounting policies						✓					✓
• Finance Review - report (summary and actions)	✓		✓	✓		✓	✓		✓	✓	✓
• Consider annual financial statements (draft & final)		✓	✓					✓	✓		
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 as required	✓		✓	✓		✓	✓		✓	✓	✓
• Review effectiveness of internal controls in line with statutory requirements and good practice	△		△	△		△	△		△	△	△
• Receive draft and agree final Annual Governance Statement (Preliminary view on potential issues for inclusion in AGS statements in January)		✓ (draft)	✓ (final)			✓ (preliminary)		✓ (draft)	✓ (final)		✓ (preliminary)
• Receive a report of compliance with governance arrangements, *incl. review and monitoring of Professional Standards.*	✓		✓	✓		✓	✓		✓	✓	✓
• Review Scheme of Arrangements for the discharge of functions (inc Finance and Contract Regulations)				✓		✓ (if req'd)				✓	✓ (if req'd)
• Review PCC and Force's approach to anti-fraud, corruption and whistleblowing *(review updates before policy is finalised)*			✓						✓		
• Consider and note the Codes of Corporate 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	✓		✓	✓		✓ Strategy	✓	✓
• Review and monitor the PCC and CC's Assurance Map	✓		✓	✓		✓	✓		✓	✓	✓
8. JIAC Accountability											
• Hold an annual private meeting of the Committee to assess individual performance of all members (including the Chairman)				✓						✓	
• Re-appointment of JIAC members, tenure/succession planning			✓	✓					✓	✓	
• Alternate Member's/ *Chairman's meeting with the PCC and CC	✓		*✓	✓		*✓	✓		*✓	✓	*✓

Key

PCC - Police and Crime Commissioner

CC - Chief Constable

CFO - Chief Finance Officer

CE - Chief Executive

HMIC - Her Majesty's Inspectorate of Constabulary

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