Joint Independent Audit Committee Forward Plan

Appendix 1

Task	9-Jul-19	28-Oct-19	27-Jan-20
1. Audit Committee Effectiveness			
• Review Forward Plan & JIAC Effectiveness Audit Action Plan	✓	✓	✓
• Approve terms of reference, procedure and code of conduct (annually)		✓	
• Carry out self assessment (annually)		✓	
• Internal audit of JIAC effectiveness			
• 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
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)			
• External Audit ISA260 incl. 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 HMICFRS/others as required (i.e. those affecting risk, internal control and corporate control)	✓	✓	✓
• Appointing External Auditor, incl. progress updates - as required			
4. Financial Reporting			
• Review accounting policies and consider progress on prior year audit recommendations			✓
• Finance Review - report (summary and actions) oral update from July 2018 until national review takes place.	✓	✓	✓
• Consider annual financial statements (draft & final)	✓		
• Review the Treasury Management Annual Report	✓		
• Review the Treasury Management Mid Year Review Report		✓	
• Review the Financial Governance Report		✓	
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)	✓ (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)	✓
• Review PCC and Force's approach to anti-fraud, corruption and whistleblowing *(review biennial updates before policy is finalised)*			
• Consider and note the Codes of Corporate Governance			
• Review the Treasury Management Strategy Statement			
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	✓	✓	✓
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	✓	✓	
• Chairman's meeting with the PCC and CC, one member may accompany the Chair	✓	✓	✓

Key

PCC - Police and Crime Commissioner
CC - Chief Constable
CFO - Chief Finance Officer
CE - Chief Executive
HMICFRS - Her Majesty's Inspectorate of Constabulary & Fire and Rescue Services

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