

Task	11-Nov-21	Potential Jan 2022	02-Mar-22
<b>1. Audit Committee Effectiveness</b>			
• Review Forward Plan	✓	✓	✓
• Approve terms of reference, procedure and code of conduct (annually)		✓	
• Carry out self assessment (annually)			✓
• JIAC self assessment action plan	✓	✓	✓
• 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
<b>2. Internal Audit</b>			
• 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 CC)	✓		
<b>3. External Audit &amp; Inspection</b>			
• 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			19/20 ✓
• 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)			✓ 18/19 19/20
• 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			✓
<b>4. Financial Reporting</b>			
• Review accounting policies and consider progress on prior year audit recommendations			✓
• Finance Review - report (summary and actions)	✓	✓	✓
• Consider annual financial statements (draft & final)			✓ 19/20
• Review the Actuarial Assumptions			✓
• Review the Treasury Management mid year review report		✓	
• Review the Financial Governance Report (incorporating TM Annual Report)	✓		
• Review the Procurement mid year review report		✓	
• Review the Balance Sheet Report		✓	✓
<b>5. Governance &amp; Standards</b>			
• 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) 20/21
• Receive a report of compliance with governance arrangements, <i>incl. review and monitoring of Professional Standards.</i>	✓	✓	✓ (prelim 21/22)
• 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 ( <i>review biennial updates before policy is finalised</i> )			✓
• Consider and note the Codes of Corporate Governance			
• Review the Treasury Management Strategy Statement			✓
• Receive an update on progress with transition from the G4S contract	✓	✓	✓
<b>6. Value for Money</b>			
• 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			
<b>7. Risk Management &amp; Assurance</b>			
• 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	✓	✓	✓
<b>8. JIAC Accountability</b>			
• 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 &amp; Fire and Rescue Services

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