Task	26-May-23
1. Audit Committee Effectiveness	
• 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
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 CC)	
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)	22/23 ✓
• 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)	
• Consider annual financial statements (draft & final)	✓ (draft) 22/23
• 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	
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) 22/23
• 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)	
• 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	
• Consider and note the annual report of the AFCSG	
• Receive an update on progress with transition from the G4S contract	
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)	
• 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

Jun-23	Sep-23	Nov-23	Feb-24
✓	✓	✓	✓
		✓	
	✓		✓
✓	✓	✓	✓
✓			
ongoing	ongoing	ongoing	ongoing
✓	✓	✓	✓
	✓		
✓			
✓			
✓	✓	✓	✓
✓			✓
	20/21 Potentially: 21/22 ✓	If not Sep: 2 21/22 ✓	
✓ (final) 20/21	Potentially: 21/22 ✓	Potentially: 21/22 ✓	
✓	✓	✓	✓
✓	✓	✓	

			✓
		✓	
✓ (final) 20/21		Potentially: 21/22 ✓	
			✓
		✓	
	✓		
		✓	
	✓		✓

△	△	△	△
✓	✓	✓	✓
△	△	△	△
✓ (final) 20/21		Potentially: 21/22 ✓	✓ (prelim) 23/24
✓	✓	✓	✓
	✓		✓
	✓		
✓			
			✓
			✓
✓	TBD		

△	△	△	△
✓			
✓	✓	✓	✓ Strategy
✓	✓	✓	✓
	✓	✓	✓
✓	✓	✓	✓

report not necessarily provided).