APPENDIX JIAC FORWARD PLAN

JIAC Task	Jun-23	01-Aug-23	Oct-23	Nov-23	Feb-24
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		ongoing	ongoing	ongoing
2. Internal Audit					
• Monitor and review summary Internal Audit Reports of PCC and CC (Auditor Progress Report)	✓	✓	✓	✓	✓
• Review Internal Audit Annual Audit Opinion Report to PCC and CC			✓		
• Monitor and review Implementation Progress of Recommendations (Management Report)	✓	✓		✓	✓
• Review Internal Audit Charter		✓			
• Review annual Internal Audit Plan and any revisions	✓				
• Review Internal Audit Annual Reports (both PCC and CC)	✓				
• Appointing Internal Auditor, incl. progress updates - as required		✓			
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			20/21 ✓	If not Sep: 2 21/22 ✓	
• 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)	✓ (final) 20/21		20/21 ✓	Potentially: 21/22 ✓	
• 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)			✓ (final) 20/21	Potentially: 21/22 ✓	
• Consider Letter of Representations for annual financial statements			✓ 20/21		
• 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 and 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	✓	✓	✓	✓	✓
• Compliance with Governance Arrangements - Review effectiveness of internal controls in line with statutory requirements and good practice	△	△		△	△

JIAC Task	Jun-23	01-Aug-23	Oct-23	Nov-23	Feb-24
• Receive draft and agree final Annual Governance Statement (Preliminary view on potential issues for inclusion in AGS statements in January)	✓ (final) 20/21		✓	✓ (potentially) 21/22	✓ (prelim) 23/24
• 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)	✓	✓		✓	✓ 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).