JIAC FORWARD PLAN **ITEM 18**

JIAC Task	Mar-24	Jun-24	Sep-24	Dec-24	Feb-25
1. Audit Committee Effectiveness					
• Review Forward Plan	✓	✓	✓	✓	✓
• Approve terms of reference, procedure and code of conduct (annually)	✓			✓	
• JIAC self assessment action plan	✓			✓	
• Provide JIAC annual review report to PCC & CC		✓			✓
• PCC & CC response to JIAC annual review report			✓		
• Hold an annual private meeting between the members of the committee and the external and/or internal auditors (no other persons present).		✓		✓	
• Determine and deliver training requirements for Audit members as required.	ongoing	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 Results & 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	✓				
• Appointing Internal Auditor, incl. progress updates - as required (next appointment is for 2026/27 onwards)					
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.		✓			
• External Audit ISA260 incl. value for money conclusion			✓		
• Review/take stock of the year's accounts process.		✓	✓		✓
• Consider the Annual Audit Results 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 (next appointment is for 2028/29 onwards)					
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)		✓	✓	✓	
• Consider Letter of Representations for annual financial statements			✓	✓	
• Review the Actuarial Assumptions		✓			✓
• Review the Treasury Management mid year review report	✓			✓	
• Review the Financial Governance Report (incorporating Financial Outturn Report, Annual Procurement Review, Debt Recovery Annual Report, Insurance Services Annual Report & Treasury Management Annual Outturn 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)	△	△	△	△	△

JIAC Task	Mar-24	Jun-24	Sep-24	Dec-24	Feb-25
• 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	△	△	△	△	△
• Receive drafts, updates and agree final Annual Governance Statements (Preliminary view on potential issues for inclusion in AGS statements in February)	✓ (prelim) 23/24	✓	✓	✓	✓ (prelim)
• Receive a report of compliance with governance arrangements, *incl. review and monitoring of Professional Standards.*	✓	✓	✓	✓	✓
• Review Integrated Scheme of Governance Arrangements (including Scheme of Consent, PCC & CC Schemes of Delegation, PCC & CC Financial, Contract and Procurement Regulations)		✓			✓
• Review PCC and Force's approach to anti-fraud, corruption and whistleblowing *(review biennial updates before policy is finalised)*			✓		
• Consider and note the annual report of the AFCSG (Anti Fraud & Corruption Steering Group)	✓				✓
• Consider and note the PCC & CC Codes of Corporate Governance		✓			
• Review the Treasury Management Strategy Statement	✓				✓
• Receive an update on progress with transition from the G4S contract - EXIT COMPLETE	N/A	N/A	N/A	N/A	N/A
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	✓				
• 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).