

**INTERIM JOINT AUDIT COMMITTEE  
TERMS OF REFERENCE**

1. To provide independent advice about the adequacy and effectiveness of the financial and other controls, corporate governance, financial and contract regulations and risk management arrangements operated by the Commissioner and the Chief Constable.
2. To manage the commissioning and appointment of internal and external auditors to both corporations sole
3. To approve the annual audit plans for both internal and external audit and the associated fees.
4. To receive the head of internal audit's annual report
5. To review quarterly summary internal audit reports, including an opinion on the adequacy and effectiveness of risk management and internal controls, and any corporately significant issues arising from internal audit and risk management reports, and to seek assurance that action has been taken where appropriate.
6. To monitor and review the overall effectiveness of the internal audit function.
7. To consider the annual audit letter and to monitor the Commissioner's and Chief Constable's responses to the recommendations made by the external auditor.
8. To monitor and review the Commissioner's and the Chief Constable's procedures for handling allegations from whistle-blowers and their anti-fraud and corruption strategy.
9. To consider the annual statements of accounts for the Commissioner and the Chief Constable and, in particular, to review significant financial judgements contained in them in accordance with the Accounts and Audit Regulations 2006.
10. To consider the external auditor's report to those charged with governance on issues arising from the audit of accounts.
11. To review the effectiveness of internal controls in line with statutory requirements and good practice and to determine the Annual Governance Statement together with associated action plans for addressing areas of improvement.
12. To monitor the implementation of recommendations of reviews such as those by Her Majesty's Inspector of Constabulary or the Force which could affect risk, internal control and corporate control.
13. To have due regard to obtaining value for money.
14. To have due regard to equal opportunities generally and the requirements of all equalities, anti-discrimination and human rights legislation.
15. To review any issue referred to it by the Police and Crime Commissioner, Chief Executive Officer, the Chief Finance Officer or the Chief Constable.