

Task	Nov-14	Apr-15	Jun-15	Sep-15	Nov-15
1. Audit Committee Effectiveness					
• Review Forward Plan	✓	✓	✓	✓	✓
• Approve terms of reference and code of conduct	✓				✓
• Carry out CIPFA Self assessment (annually)				✓	
• Hold an annual private meeting between the members of the committee and the external and internal auditors (no other persons present).				✓	
• Hold an annual private meeting of the Committee to assess individual performance of all members (including the Chairman)				✓	
• 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 (Progress Report and Implementation Progress Report)	✓	✓	✓	✓	✓
• Review Internal Audit Charter				✓	
• Agree annual Internal Audit Plan and associated fees			✓		
• Review Internal Audit Annual Reports (both PCC and Force)			✓		
• Consider Internal Audit tender process					
• Decision report on Internal Audit tender		✓			
3. External Audit & Inspection					
• Monitor progress of actions arising from external audit reports of PCC & CC	✓	✓	✓	✓	✓
• Agree annual External Audit Plan in respect of 2013/14 accounts and associated fees.		✓			
• Consider Inquiries of Management report			✓		
• Report to those charged with governance				✓	
• External Audit Value for money conclusion					
• Review/take stock of the year's process.					
• Consider the Annual Audit Letter and any responses made to the External Auditor's recommendations (as required)	✓				✓
• Consider Independent Review of PCSO Remuneration (initial review Nov-2013)					
• Monitor the implementation of recommendations from HMIC/others as required (ie those affecting risk, internal control and corporate control)	✓	✓	✓	✓	✓
4. Financial Reporting					
• Review accounting policies		✓			
• Consider annual financial statements			✓ (draft)	✓	
• Review Budget Monitoring Position statement (including Savings Tracker)					
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	✓	✓	✓	✓	✓
• Review effectiveness of internal controls in line with statutory requirements and good practice	✓	✓	✓	✓	✓
• Receive and agree the Annual Governance Statement			✓ draft	✓	
• Receive a report of compliance with governance arrangements	✓	✓	✓	✓	✓
• Review Scheme of Arrangements for the discharge of functions (inc Finance and Contract Regulations)		✓ (if req'd)			
• Review a report of standing financial instructions		✓			

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• Review PCC and Force's approach to anti-fraud, corruption and whistleblowing (<i>review draft before policy is finalised</i>)			✓		
• Consider and note the joint Code of Corporate Governance		✓			
• Review and monitor professional standards arrangements (receive updates from Professional Standards Governance meeting)	★	★	★	★	★
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 Strategy		✓			
7. Risk Management & Assurance					
• Review and monitor the PCC and CC's risk management arrangements (including the PCC and Force Risk Management Strategy)	✓	✓	✓	✓	✓
• Consider financial risk					
• Review and monitor the PCC and CC's Assurance Map	✓	✓	✓	✓	✓

Key

PCC - Police and Crime Commissioner

CC - Chief Constable

CFO - Chief Finance Officer

CE - Chief Executive

HMIC - Her Majesty's Inspectorate of Constabulary

★ An update to be provided to the Committee as and when significant issues arise.

Note:

Outside the formal Committee meetings, members will also review the following:

- Draft Annual Governance Statement (May each year)
- Terms of reference and code of conduct (October)
- the draft Anti-fraud and corruption policy prior to finalisation (June).

In addition, to hold:

- An informal meeting with internal auditor (once procurement process is completed)