Joint Independent Audit Committee Forward Plan

Appendix 1

Task	27-Jan-20	February Special Meeting	28-Apr-20	22-May-20	September dateTBC	20-Oct-20	26-Jan-21
1. Audit Committee Effectiveness							
• Review Forward Plan	✓		✓		✓	✓	✓
• Approve terms of reference, procedure and code of conduct (annually)						✓	
• Carry out self assessment (annually)			✓			✓	
• Internal audit of JIAC effectiveness							
• 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	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					✓		
• 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)			19/20 ✓				
• 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) oral update from July 2018 until national review takes place.	✓		✓		✓	✓	✓
• Consider annual financial statements (draft & final)	✓ →	✓		✓	✓		
• Review the Treasury Management Annual Report					✓		
• Review the Treasury Management mid year review report						✓	
• Review the Financial Governance 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	△		△		△	△	△
• 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)	✓ (preliminary 2019/20)	✓ (final 2018/19)		✓ (draft)	✓ (final)		✓ (preliminary)
• 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)	✓					✓ (if req'd)	✓
• 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			✓				
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)				✓ (provisional date)			
• 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).