

JOINT INDEPENDENT AUDIT COMMITTEE
20 July 2023

SUBJECT	Audit Committee Forward Work Plan
REPORT BY	Emma Lau
CONTACT OFFICER	Emma Lau
SUMMARY AND PURPOSE OF REPORT	
To set out the schedule of work for the Audit Committee.	
RECOMMENDATION	<i>That the Committee review the updated forward plan.</i>

A. SUPPORTING INFORMATION

Members are invited to review the forward plan as presented at Appendix 1.

B. FINANCIAL CONSIDERATIONS

There are no financial implications of the report.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

None.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES

(including any impact or issues relating to Children and Young People)

None.

E. REVIEW ARRANGEMENTS

The forward plan will be reviewed on an on-going basis at each meeting of this committee as a standing item.

F. RISK MANAGEMENT

Risk governance is an integral part of the Joint Independent Audit Committee’s remit. It is reflected on the forward plan accordingly.

G. PUBLIC ACCESS TO INFORMATION

Information in this report along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation.

Appendix 1

Task	23/02/2023	18/05/2023	20/07/2023	23/11/2023
1. Audit Committee Effectiveness				
• Review Forward Plan	✓	✓	✓	✓
• Approve terms of reference and code of conduct (annually)				✓
• Carry out self assessment (annually)			✓	
• 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 (Progress Report and Implementation Progress Report)	✓	✓	✓	✓
• Review Internal Audit Charter		✓		
• Review annual Internal Audit Plan and any ongoing revisions		✓		
• Review Internal Audit Annual Reports (both PCC and Force)			✓	
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.	✓			
• Review the responses to Inquiries of Those Charged with Governance and Inquiries of Management			✓	
• External Audit ISA260 incl. value for money conclusion			✓	
• 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)	✓	✓	✓	✓
4. Financial Reporting				
• Review the Treasury Management mid year review report				✓
• Review the Treasury Management annual report			✓	
• Review accounting policies	✓			
• Consider half year budget monitoring reports				✓
• Consider annual financial statements (draft & final)		✓ (draft)	✓ (final)	
5. Governance & Standards				
• Advise the OPCC 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, CFOs or CC as required	✓	✓	✓	✓
• Review effectiveness of internal controls in line with statutory requirements and good practice	△	△	△	△
• Receive and review the draft and final Annual Governance Statements		✓ draft	✓ (final)	
• Receive a report of compliance with governance arrangements, <i>incl. review and monitoring of Professional Standards.</i>	✓		✓	
• Review Scheme of Arrangements for the discharge of functions (inc Finance and Contract Regulations)		✓	✓	
• Review the Treasury Management Strategy Statement	✓			
• Review reports on handling of complaints	✓	✓		✓
• Review Annual report on handling of complaints				✓
• Review PCC and Force's approach to anti-fraud, corruption and whistleblowing (<i>review updates before policy is finalised</i>)				✓
• Review the Codes of Corporate Governance	✓			
6. Value for Money				
• Oversee arrangements for securing VfM - consider VfM issues on an ongoing basis as part of scrutiny and audit role.	△	△	△	△
7. Risk Management & Assurance				
• Review and monitor the PCC and CC's risk management arrangements (including the PCC and Force Risk Management Strategy)	✓	✓ Strategy	✓	✓
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	✓	✓	✓	✓
Key				
PCC - Police and Crime Commissioner				
CC - Chief Constable				
CFO - Chief Finance Officer				
CE - Chief Executive				
HMICFRS - Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services				
△ Reviewed at every meeting as a core consideration of reports (specific report not necessarily provided).				