

**DRAFT JOINT AUDIT AND SCRUTINY PANEL WORK PLAN 2017/18**

<b>FRI 2<sup>nd</sup> March 2018</b>			
	New Internal Audit Plan 2018/19	Annual	Mazars – Brian Welch
	Review of OPCC Risk Management arrangements	Each Meeting	OPCC – Kevin Dennis?
	Review of Force Risk Management arrangements		Force - DCC
	Review and update of JASP Work Programme	Annual	Charlie Radford/Julie Mair
	Update on actions from audits, inspections and reviews <i>(Includes Internal audit, External Audit, HMIC, AGS improvements)</i>	Each meeting	OPCC – where appropriate  Force – DCC
	Budget reports(for information) <ul style="list-style-type: none"> <li>• Treasury Management Strategy</li> <li>• Reserves Strategy</li> <li>• Capital Report</li> <li>• MTFS</li> <li>• Budget Report</li> </ul>	Annual	Charlie Radford
	PCC's Update Report (For information)	Each meeting	OPCC - Phil Gilbert

## Appendix 1

**PROPOSED JOINT AUDIT AND SCRUTINY PANEL WORK PLAN 2018/19****WEDNESDAY 30<sup>th</sup> MAY 2018**

	Annual Internal Audit Report (including review of past year and audit schedule for 2018/19)	Annual	Mazars – Brian Welch
	Draft CC's Statement of Accounts 17/18	Annually	OPCC – Charlie Radford
	Draft Group Statement of Accounts 17/18		Force – Paul Dawkins
	Draft Annual Force Governance Statement 2017/18	Annually	Force – DCC
	Draft Annual OPCC Governance Statement 2017/18		OPCC – Charlie Radford
	External Audit Plan	Annually	KPMG – Andrew Cardoza
	Annual Internal Audit Assurance Report	Annually	OPCC – Charlie Radford
	Internal Audit Progress Report same as top line	Each Meeting	Mazars – Brian Welch
	Review of OPCC Risk Management arrangements	Each Meeting	OPCC – Kevin Dennis
	Review of Force Risk Management arrangements		Force – DCC
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMIC, AGS improvements)	Each meeting	OPCC - as required
	PCCs Update Report	Each Meeting	Force – DCC OPCC – Phil Gilbert

## Appendix 1

<b>FRIDAY 27<sup>th</sup> JULY 2018</b>			
	Final Force Statement of Accounts 17/18	Annually	OPCC – Charlie Radford
	Final Group Statement of Accounts 17/18 (OPCC and Force AGS to be added as an appendix)		Force – Paul Dawkins
	Summary set of accounts for publication 17/18? If available/ could be next meeting	Annually	OPCC – Charlie Radford
	Internal Audit Progress Report	Each Meeting	Mazars – Brian Welch
	Review of OPCC Risk Management arrangements	Each Meeting?	OPCC – Kevin Dennis
	Review of Force Risk Management arrangements		Force – DCC
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMIC, AGS improvements)	Each meeting	OPCC - as required
			Force - DCC
	PCC Update Report	Each Meeting	OPCC – Phil Gilbert

## Appendix 1

<b>WEDNESDAY 7<sup>th</sup> NOVEMBER 2018</b>			
	Internal Audit Progress Report	Each Meeting	Mazars – Brian Welch
	Review of OPCC Risk Management arrangements	Each Meeting?	OPCC – Kevin Dennis
	Review of Force Risk Management arrangements		Force – DCC
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMIC, AGS improvements)	Each meeting	OPCC - Where appropriate Force - DCC
	Annual Audit Letter – External Audit	Annual	KPMG - Andrew Cordoza
	PCC Update Report	Each Meeting	OPCC – Phil Gilbert

<b>MARCH ?? 2019</b>			
	New Internal Audit Plan 2019/20	Annual	Mazars – Brian Welch
	PCC Update Report	Each Meeting	OPCC – Phil Gilbert
	Budget Reports (for information) <ul style="list-style-type: none"> <li>• Treasury Management Strategy</li> <li>• Reserves Strategy</li> <li>• Capital Report</li> <li>• MTFS</li> <li>• Budget Report</li> </ul>	Annually	OPCC – Charlie Radford
	External Audit Plan if available	Annually	Ernst & Young
	Annual Internal Audit Assurance Report	Annually	OPCC – Charlie Radford
	Internal Audit Progress Report	Each Meeting	Mazars – Brian Welch
	Review of OPCC Risk Management arrangements	Each Meeting?	OPCC – Kevin Dennis
	Review of Force Risk Management arrangements		Force - DCC
	Update on actions from audits, inspections and reviews (Includes Internal audit, External Audit, HMIC, AGS improvements)	Each meeting	OPCC - where appropriate Force - DCC
	<b>Note</b> -If possible – invite new External Auditor – Ernst & Young		

## Appendix 1

Review of key areas to support Corporate Governance arrangements: *(review of requirements to be finalised and then prioritised. Areas to be identified for reports or internal audits and will be informed by assurance mapping)*

Sources of assurance to include:

- Report on complaints, misconduct and investigations (to include dip sampling actions completed as a result of recommendations and lessons learned. Could this be incorporated into report of all actions?)
- Report on IPCC investigations (to include dip sampling actions completed as a result of recommendations and lessons learned. Could this be incorporated into report of all actions?)
- Review of Whistle blowing (Policy/procedure/grievances & appeals)
- Review of Antifraud & Corruption Policy (Policy/procedure/grievances & appeals)
- Review of Business Continuity Management
- Effectiveness of partnerships
- Monitor the application of the pension schemes
- Review of delegated powers
- Review Register of Interests
- Financial Management/Financial Systems
- Legislative change
- Scheme of delegation
- Annual report from PSD on their activity - i.e. no of dismissals final letters and nature of the events
- Annual report on Anti-fraud and corruption - This report should be prepared by the Head of PSD and should report on all instances/non-instances of fraud and corruption by staff (including EMSCU).