

Joint Audit Committee Evidence of Compliance with Terms of Reference

	Terms of Reference	Meeting Dates 2016/17				Other Methods	Comments
		30 th June	15 th September	21 st December	9 th March		
1.	Financial Management						
1.1	Provide assurance regarding the Statements of Accounts and that the appropriate accounting policies have been applied.	Draft Accounts Draft Statement of Accounts					
1.2	Monitor the integrity of any published financial statements and any formal announcements relating to financial performance.	KPI Report Year-End Finance Report		KPI Report			
1.3	Consider and comment upon any policy or strategy regarding reserves.			Reserves Schedule as part of MTFP			
1.4	Consider and comment upon the budget planning process.	Year-End Outturn/ MTFP Draft Accounts	Budget Setting Timetable/ Briefing	Initial Budget Briefing/MTFP	Budget Setting 2017/18 – Verbal Update Funding Formula Update		
1.5	Consider and comment upon the Financial Strategy (Medium Term Financial Plan).	Year-End Outturn/ MTFP		MTFP	Budget Setting 2017/18 – Verbal Update		

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1.6	Consider and comment upon any policy or strategy regarding loans, investments or borrowing.	TMS Year End Report		TM 6 Month Update Report			
				TM Strategy 2017/18			
1.7	Consider and comment upon any policy or strategy regarding asset management.			ICT Services Update	Asset Management Strategy		
1.8	Consider and comment upon the arrangements for delivery of Value for Money.			WAO Annual Audit Letter		Value for Money Profiles deep dive held on 21 st December 2016.	Staying Ahead deep dive held 30 th June 2016
2.	Internal Control and Governance Environment						
2.1	Recommend Approval of the Annual Governance Statements for inclusion in the Statement of Accounts.	Draft AGS					
2.2	Recommend Approval of any Code of Corporate Governance for the Force or the Office of the Police and Crime Commissioner.				MoCG Annual Review JAC Terms of Reference Annual Review		Any amendments made to the MoCG are brought to the JAC in order for them to recommend approval to the PCC and CC.

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2.3	Consider and comment upon any policy or strategy relating to sponsorship.	Not applicable					Recruitment taking place for role – Strategy will be developed once appointment process completed.
2.4	Consider and comment upon anti-fraud and anti-corruption arrangements including “whistle blowing”.	OPCC Strategy					Force Strategy currently being reviewed.
2.5	Consider and comment upon any policy or strategy regarding commissioning.	Commissioning Update					Strategy under review.
2.6	Review the effectiveness of internal control systems and provide assurance regarding such systems.	Outstanding Audit Recs	Outstanding Audit Recs	Outstanding Audit Recs	Outstanding Audit Recs		
		IA Update Report	IA Update Report	IA Update Report	IA Update Report		
		IA Annual Report					
				IA Strategy			
			WAO Audit of Financial Statements				
			WAO Annual Audit Letter				

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2.7	Commission assurance work e.g. specialist advice or audit.	Not Applicable					
2.8	Consider and comment upon compliance with the statutory duties regarding the Police and Crime Commissioner.	Not Applicable					Strategic Policing Requirement and Strategic Assessment deep dive 15 th September
2.9	Review compliance with policies relating to declarations of interest, gifts and hospitality.	Force & OPCC Compliance Reports			Force G&H Policy Review		
2.10	Completion of an Annual Report, to sit in conjunction with the PCC's and Chief Constables Annual Governance Statement, on the performance of the JAC.	Draft JAC Annual Report	Final JAC Annual Report				
2.11	Undertake an annual self-assessment process to ensure the JAC is carrying out its duties effectively and is receiving the support required.	Review of Self-Assessment Action Plan	Review of Self-Assessment Action Plan	Review of Self-Assessment Action Plan	Review of Self-Assessment Action Plan		Self-Assessment for 2016/17 undertaken in March/April 2017.
2.12	Consider and comment upon any reports from external organisations that are considered to be of relevance.				Overview of Policing and Crime Act 2017		

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3.	Corporate Risk Management						
3.1	Consider and comment upon the strategic risk processes for the PCC and Chief Constable.	Risk Register	Risk Register	Risk Register	Risk Register		
3.2	Consider and comment upon the corporate risk processes for the PCC and Chief Constable	Risk Register	Risk Register	Risk Register	Risk Register		
4.	Internal Audit						
4.1	Approve (but not direct) the Internal Audit Strategy and Plan.			IA Annual Plan 2016/17			
4.2	Review the effectiveness (including resourcing) of internal audit.	IA Update Reports	IA Update Reports	IA Update Reports	IA Update Reports		
		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Update on IT Disaster Recover Audit Rec	
		IA Annual Report					
4.3	Receive and review internal audit reports and monitor progress of implementing recommendations.	IA Update Reports	IA Update Reports	IA Update Reports	IA Update Reports		
		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Update on IT Disaster Recover Audit Rec	

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4.4	Consider and comment upon the annual report from Internal Audit.	IA Annual Report					
4.5	Involvement with the recruitment or termination of employment of Internal Audit.	Not applicable					
4.6	Consider and comment upon any proposals affecting the provision of the internal audit service.			IA provision – ICT Controls			Internal IT audits are now completed by TCBC – it's a collaboration via the SRS. No recruitment process took place.
4.7	Ensure that the performance of Internal Audit complies with the Public Sector Internal Audit Standards.	PSIAS Review 2015 Executive Summary					
5.	External Audit						
5.1	Receive and review reports from the external auditors including the annual audit report, audit opinion etc.			Annual Audit Letter	Annual Audit Plan		
		Update Reports	Update Reports	Update Reports	Update Reports		

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5.2	Review the effectiveness of external audit.	Update Reports	Update Reports	Update Reports	Update Reports	WAO Review of Community Safety Report – 21 st December 2016.	
		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
5.4	Consider and comment upon any proposals affecting the provision of the external audit service.				Update Report		
5.5	Consider the level of fees charged.		WAO consultation on fee rates and fee scales 2017-18	WAO Verbal Fees Update	Annual Audit Plan including proposed fee for 2017		