

### Audit Committee Annual Cycle of Business

Agenda Item/Issue	23 March 2020	8 June 2020	27 July 2020	28 Sept 2020	14 Dec 2020	tbc March 2021	Comments
<b>Statutory and Corporate Governance</b>							
Review Draft Annual Governance Statements		X					
Consider Annual Governance Statement Action Plans	X					X	
Review the Assurance Framework		X				X	
Review Declarations of Gifts, Hospitality and Sponsorship	X			X		X	Transparency
Review Standing Orders and Financial Instructions					X		
Review Scheme of Delegation					X		
Review the PCC's Annual Report			X				
Review of Civil Claims and Special Payments	X			X			
<b>Risk Management</b>							
Review Risk Registers	X	X	X	X	X	X	Registers to be made available via the secure website.
<b>Finance</b>							
Receive Treasury Management Strategy	X					X	
Receive Treasury Management Mid-Term Review					X		
Receive Treasury Management Annual Report			X				
Review Budget Monitoring Reports (including staffing)	X			X	X	X	
Note the Annual Accounts – pre-audit		X					
Recommend for approval the Annual Accounts – post audit			X				
Review MTRS and precept proposals	X				X	X	If time allows for briefing ahead of submission to PCP and or retrospectively.
<b>Internal Audit and Counter Fraud</b>							
Review and Approve Annual Audit Plan	X					X	Audit plans would normally be approved in advance of the financial year.
Receive Final Audit Reports	X	X	X	X	X	X	
Review Progress Reports	X	X	X	X	X	X	
Receive the Head of Internal Audit Annual Report (including KPIs and Opinion Statement)		X					
Review Fraud and Corruption Risk Assessment			X			X	Fraud Risk Assessment underway.
Receive Whistleblowing Policy Update		X			X		Consider as part of Review of Standing Orders and Financial Regulations
Review and Approve Anti-Fraud and Corruption Strategy and Fraud Response Plan					X		Consider as part of Review of Standing Orders and Financial Regulations

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<b>External Audit</b>							
Receive and Review the Strategy Memorandum and External Audit Plan	X						
Receive Progress Reports and Updates		X			X	X	
Receive update on completion of the annual audit		X					
Review the ISA 260 Report			X				
Receive the Annual Audit Letter				X			
<b>Police Audit and Other Activity</b>							
Review Force Management Statement		X			X		Timing uncertain. FMS could help to inform aspects of the AGSs
Receive updates on activities carried out by the Force HMIC Governance Group	X	X	X	X	X	X	Opportunities to provide updates on in-Force audit activity carried out by the Group which JIAC members will attend on a rota basis
Updates on local and national issues affecting policing	X	X	X	X	X	X	Opportunities for operational staff and senior officers to provide briefings on topical policing issues
Receive exception reports in respect of issues arising from the PCC's assurance meetings with the Force	X	X	X	X	X	X	
<b>Audit Committee</b>							
Self-Assess Committee's Effectiveness		X				X	
Review Self-Assessment Improvement Plan	X					X	
Review the Draft Annual Audit Committee Report		X				X	Consider timing, format and content together with arrangements for preparation of annual report
Feedback from Conferences and Seminars							Opportunities for officers and members to feedback on conferences/Seminars and on Developments in Audit and Risk Management
Hold Private Discussions with Internal Audit	X	X	X	X	X	X	
Hold Private Discussions with External Audit	X	X	X	X	X	X	
Request the PCC, CC and Chief Executive to Attend Annually	X		X			X	
Review the Terms of Reference	X	X	X	X	X	X	