

**Joint Independent Audit Committee
Annual Cycle of Business**

Agenda Item/Issue	18 March 2019	May/ June 2019	29 July 2019	23 Sept 2019	09 Dec 20189	16 March 2020	Comments
Statutory and Corporate Governance							
Review Draft Annual Governance Statements		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				X	
Review Scheme of Delegation		X				X	
Review the PCC's Annual Report			X				
Review of Civil Claims and Special Payments	X			X			
Risk Management							
Review Risk Registers	X	X	X	X	X	X	Registers to be made available via the secure website.
Finance							
Receive Treasury Management Strategy	X					X	
Receive Treasury Management Mid-Term Review					X		
Receive Treasury Management Annual Report			X				
Receive Budget Monitoring Report	X		X	X	X	X	
Receive Resourcing Report	X		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.
Internal Audit and Counter Fraud							
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		
Review and Approve Anti Fraud and Corruption Strategy and Fraud Response Plan		X				X	

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External Audit							
Receive and Review the Strategy Memorandum	X					X	
Receive Progress Reports and Updates	X	X			X	X	
Receive update on completion of the annual audit			X				
Review the ISA 260 Report			X				
Receive the Annual Audit Letter				X			
Police Audit and Other Activity							
Review Force Management Statement		X			X		FMS will be used 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	
Audit Committee							
Self-Assess Committee's Effectiveness		X				X	
Review the Annual Audit Committee Report		X				X	Consider timing, format and content together with arrangements for preparation of annual report
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				
Review the Terms of Reference	X	X	X	X	X	X	