

## **1. Introduction**

- 1.1 The [Financial Management Code of Practice for the Police Forces of England and Wales](#) issued by the Home Office says in relation to Audit Committees:

*‘The PCC and the Chief Constable should establish an independent Audit Committee. It is recommended that this be a combined body which will consider the internal and external audit reports of both the PCC and the Chief Constable. This committee will advise the PCC and the Chief Constable according to good governance principles and to adopt appropriate risk management arrangements in accordance with proper practices. In setting up the Audit Committee, the PCC and the Chief Constable should have regard to the CIPFA Guidance on Audit Committees.*

**Membership:** *the Audit Committee should comprise between three and five members who are independent of the PCC and the force.*

**Terms of Reference:** *the Audit Committee should establish formal terms of reference, covering its core functions, which should be formally adopted and reviewed on an annual basis. Best practice principles should be considered in determining the activities of the Audit Committee.*

**PCC and Chief Constable representation:** *the executive of the PCC and the Force Command Team should be represented at meetings of the Audit Committee’.*

- 1.2 The Joint Independent Audit Committee (JIAC) has been established by the PCC and the Chief Constable with initial terms of reference agreed as at 10 March 2014 and revised in July 2018 and July 2019.
- 1.3 These Standing Orders set out how the JIAC will function.

## **2. Membership**

- 2.1 The JIAC will have a Chair, may have a Deputy Chair, and up to three other members – a maximum of five. To ensure continuity of business and allowing for existing Members to leave the Committee and new Members to be appointed, this number may be exceeded at times. All Members must be independent of the PCC, Deputy PCC, the Chief Constable and the Police and Crime Panel.
- 2.2 Members of the JIAC shall be recruited by the PCC and Chief Constable or their representatives through an open recruitment exercise. They shall be recruited to ensure that the JIAC has all the necessary skills and experience to fulfil its terms of reference in accordance with the person specification of a JIAC Member.

2.3 To ensure the independence of the JIAC, members shall not be:

- A standing or ex-PCC, Deputy PCC, or Chief Constable
- A member or ex-member of a Police and Crime Panel
- A serving police officer or have served as a police officer within the last eight years
- A serving member of staff of the Office of the Police and Crime Commissioner or Wiltshire Police
- An elected or ex-local government councillor or someone who is active in local or national politics
- A serving officer of any county, city, borough or district councils within the force area
- An individual who has significant business or personal dealings with the Office of the Police and Crime Commissioner or Wiltshire Police
- An individual who has a close relationship with or who are close personal associates of the PCC, Deputy PCC, or Chief Constable including immediate family members and as such may not have the requisite level of independence required for JIAC membership
- An individual removed from a trusteeship of a charity
- An individual who is under a disqualification order under the Company Directors Disqualification Act
- A person who has been adjudged bankrupt, or made a composition or arrangement with his creditors
- A person convicted in the UK, Channel Islands or the Isle of Man of any offence and has had passed on a sentence of imprisonment (whether suspended or not) for a period of not less than three months without the option of a fine, within the last five years prior to their appointment

2.4 The Chair of the JIAC will be appointed from the JIAC members by the JIAC each year at its December meeting.

2.5 All JIAC members will serve for one three year term with an option to serve for another three year term.

2.6 As agreed at the July 2018 review of these Standing Orders to ensure continuity, an exemption to the length of membership of the Committee was granted to current, existing Members. Current Membership is to be extended by either one year, two years, or three years providing an opportunity for the OPCC to recruit new members whilst retaining experienced membership. This exception ends in July 2022.

2.7 The usual practice will remain that the term of membership of an individual Member will be from the date security vetting is granted.

2.8 The JIAC may appoint a Deputy Chair for one year at its December meeting who would be selected by a vote by members of the JIAC. The Deputy Chair, if appointed, will act as Chair at meetings in the absence of the Chair. If the Chair can no longer continue in this role, the Deputy Chair, if appointed, will act as the Chair until the formal appointment of a new Chair.

- 2.9 Members of the JIAC will be expected to attend training and to develop their skills as required.
- 2.10 In accordance with the JIAC members' code of conduct, each member will be required to record any conflicts of interest in the register of pecuniary and non-pecuniary interests. In addition, JIAC members will be required to disclose any such interests at the commencement of any meeting where there is a need to do so due to the nature of the JIAC agenda, or immediately if they arise unexpectedly in discussion.
- 2.11 The PCC and Chief Constable may give members six months notice in writing to terminate early a term of membership for any reason. Any member may give six months notice to the PCC and Chief Constable to terminate his / her membership early for any reason.

### **3. Rights**

- 3.1 Only members of the JIAC have the right to vote on matters.
- 3.2 The members of the JIAC will be remunerated and reimbursed for all expenses incurred in the fulfilment of their JIAC duties, roles and responsibilities in accordance with the schedule of allowances and expenses agreed by the PCC and Chief Constable.

### **4. Frequency and Notice of Meetings**

- 4.1 The JIAC will meet five times in each year in March, June, July, September and December. The calendar of meetings shall be agreed at the start of each year.
- 4.2 Further meetings outside the normal cycle of the JIAC can be convened at the request of the JIAC Chair or any of its members, subject to agreement by the Chair.
- 4.3 The PCC and or Chief Constable may ask the JIAC to convene further meetings to discuss particular issues on which they want the JIAC's advice.
- 4.4 Meetings can be requested by the external or internal auditors where this is considered necessary and on agreement of the JIAC Chair.
- 4.5 Unless otherwise agreed, formal notice of each meeting confirming the venue, time and date together with the agenda of items to be discussed, will be forwarded to each member of the JIAC, any other person required to attend and all other appropriate persons determined by the Chair, no later than five working days before the date of the meeting.
- 4.6 Any meetings held outside the normal cycle of meetings should be convened with a minimum notice of five working days. Extraordinary or urgent meetings may be held with less notice but should be for exceptional matters only, subject to the Chair's agreement and quorum requirements. In this case the agenda and any supporting papers will be sent to the JIAC members and to other attendees at the same time as the meeting notice is sent out, recognising that if the matter is so urgent that there may only be an oral report. If this is the case then this will be identified on the agenda.

## **5. Attendance at Meetings**

- 5.1 Members of the JIAC are expected to attend all meetings. Regular non-attendance of JIAC members will lead to their removal as a member of the JIAC on agreement by the Chair.
- 5.2 The PCC and Chief Constable, or his nominee from the senior officer group, will attend all meetings of the JIAC, or ensure that they are suitably and appropriately represented, therefore ensuring that the purpose of the JIAC is not compromised and that the members are able to appropriately fulfil their responsibilities. In addition, the Police Reform and Social Responsibility Act 2011, Section 114 of the Local Government Finance Act 1988 and the Audit and Accounts Regulations 2011 assign a number of statutory responsibilities to each of the Chief Finance Officers of the PCC and Chief Constable. Given the nature of these responsibilities it is expected that the Chief Finance Officers of the PCC and the Chief Constable will attend all meetings of the JIAC, or where this is not possible then their nominated representatives.
- 5.3 The Head of Internal Audit and representatives of the external auditor will be invited to attend meetings on a regular basis. The JIAC should meet with the Head of Internal Audit and representatives of the external auditor separately and privately as required by the Committee.
- 5.4 A minimum of three members of the JIAC must be present for the meeting to be deemed quorate, one of whom must be the Chair. In the absence of the Chair an acting Deputy Chair will be agreed from amongst the other members for the period of the Chair's absence.

## **6. Public Access**

- 6.1 JIAC meetings will be held in public with the matters discussed being placed in the public domain. Where items are considered to contain any exempt information specified in Appendix A to this document, the JIAC may exclude members of the public or press, and will record their reasons for this decision in the public domain.
- 6.2 The Chair reserves the right to refuse or suspend access if there is any security risk to the public or caused by the public or if a member of the public's behaviour is aggressive, rude, disruptive, threatening, violent, illegal or otherwise inappropriate.
- 6.3 A member of the public may not speak or ask questions at the meeting except to address the meeting and present a statement for up to 5 minutes provided always that the statement has been issued to the Chair in advance of the meeting and approved for presentation by the Chair prior to the meeting.
- 6.4 The only routes by which members of the public should contact the JIAC and which will guarantee a response are in writing to the Chair at the Office of the Police and Crime Commissioner's address (postal or electronic). Contact via either of these two methods has administrative support thus ensuring an appropriate level of service can be provided to the public.

- 6.5 The JIAC may hold private informal meetings, eg. for briefing and training purposes without any non-members present if it so decides. Formal decisions cannot be taken at such meetings.

## **7. Access**

- 7.1 The Chief Finance Officers, the Monitoring Officer, Head of Internal Audit and the representative of external auditor of the PCC and Chief Constable will have free and confidential access to the Chair of the JIAC.

## **8. Minutes of Meetings**

- 8.1 The clerk of the JIAC will record the names of those present at the meeting, write minutes, including the key points and decisions of all JIAC meetings, along with any actions stemming from discussion that need to be taken before the next meeting. The minutes of the previous meeting must be approved by the JIAC and signed by the chair as a true record at each meeting.
- 8.2 The clerk of the JIAC will establish, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly.
- 8.3 The minutes of the JIAC will be placed in the public domain as soon as they have been approved and signed by the Chair, excluding any exempt information set out in Appendix A to this document.

## **9. Reporting**

- 9.1 The JIAC will, having regard to best governance practice, keep its terms of reference under review and make any changes deemed necessary in consultation with the PCC and Chief Constable.
- 9.2 The JIAC will annually review its own performance, including input from the PCC and the Chief Constable, to ensure it is fulfilling its terms of reference and operating effectively. In doing so it will make any recommendations for change to the PCC and Chief Constable.

## **APPENDIX A: Exempt Information**

1. Information relating to any individual.
2. Information which is likely to reveal the identity of an individual.
3. Information relating to the financial or business affairs of any particular person (including the PCC or CC if it holds that information).
4. Information relating to any consultations or negotiations, or contemplated consultations or negotiations, in connection with any labour relations matter arising between the authority or a Minister of the Crown and employees of, or office holders under, the authority.
5. Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.
6. Information which reveals that the PCC or CC proposes:
  - a) to give under any enactment a notice under or by virtue of which requirements are imposed on a person; or
  - b) to make an order or direction under any enactment.
7. Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.