

POLICE AND CRIME COMMISSIONER FOR WILTSHIRE AND CHIEF CONSTABLE OF WILTSHIRE POLICE

AGENDA

Meeting: INDEPENDENT AUDIT COMMITTEE
Date: Thursday 26 June 2014
Time: 1.30 pm
Place: Bay Window, Police HQ, London Road, Devizes

If you require copies of any papers or have any queries concerning this agenda, please contact Sean Cooper on the details below:
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PART I: Items to be considered whilst the meeting is open to the public

- 1 **Apologies**
- 2 **Declarations Of Interest** Members are reminded that a member with a personal interest in a matter which is considered at a meeting of the Independent Audit Committee must disclose to that meeting the existence and nature of that interest before the matter is considered or when the interest becomes apparent.
- 3 **Minutes of the Independent Audit Committee Meeting held on 21 March 2014**
- 4 **Outstanding Actions** A report by the Chief Executive is attached.
- 5 **Committee Terms of Reference**

STATEMENT OF PURPOSE To provide independent assurance on the adequacy of the corporate governance in place and the associated control environment, advising according to good governance principles and proper practices.
Corporate Governance and Regulatory Framework To support the Police and Crime Commissioner for Wiltshire, Chief Constable and statutory officers in ensuring that effective governance is in place and functioning efficiently and effectively, and making any recommendations for improvement.
To review any issue referred to it by the Police and Crime Commissioner for Wiltshire and Chief Constable and make recommendations as appropriate
To make recommendations for any improvements to the arrangements and policies in place in relation to "raising concerns at work", anti fraud and corruption strategies and complaints processes, in the light of its experience.
To review its own effectiveness on an annual basis
To have regard to the CIPFA Guidance on Audit Committees.
To meet quarterly to review all internal and external audit reports.
Internal and External Audit
To consider the internal audit strategy and annual audit plan, and make recommendations as appropriate.
To consider the head of internal audit's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of

assurance it can give over corporate governance arrangements, and make recommendations as appropriate
To consider summaries of internal audit reports, and make recommendations as appropriate.
To consider reports dealing with the management and performance of the providers of internal audit services, and make recommendations as appropriate.
To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale and make recommendations as appropriate.
To consider the external auditor's annual plan, annual governance report, annual audit letter and relevant specific reports as agreed with the external auditor, and make recommendations as appropriate.
Accounts/Finance
To scrutinise the draft statements of accounts, annual governance statements, and annual audit letter, considering whether appropriate accounting policies have been followed and making any recommendations as appropriate.
Corporate Risk Management
To consider the continuing effectiveness of the Police and Crime Commissioner and Chief Constable's risk management policy and risk management arrangements.
To provide assurance that organisational risks are being managed effectively.
To comment on and monitor the insurance programme, insurance and broker appointment/renewal processes and the arrangements for risk financing.
To seek assurance as to the continuing effectiveness of the Police and Crime Commissioner and Chief Constable's business continuity arrangements.
To review the whistle blowing policy and if the Committee has concerns to escalate them to the Police and Crime Panel, then to the IPCC, then to the Home Secretary.
How the Audit Committee will exercise its independence
All Committee meetings will be held in public
The Committee will have access to all audit reports, plans, accounts, and audit letters.
The Committee can request the Commissioner and / or Chief Constable to attend its next meeting.
If necessary the Committee can have access to the Commissioner and / or Chief Constable at any time.
The Commissioner and Chief Constable will see every report that is submitted to the Committee. The Commissioner and Chief Constable will treat seriously and respond quickly to any issue raised by the Committee.
The intention and expectation is that the above process will lead to a satisfactory outcome of any issues raised by the Committee. If this is not the case the Committee may approach the external auditor, HMIC, IPCC, or the Police and Crime Panel.
The Committee may have at its request separate meetings with the external and internal auditors.

- 6 **Review of Committee Terms of Reference by APCC** A report by the APCC is attached.
- 7 **Risk registers** The risk registers for the Force and OPCC are attached.
- 8 **External Audit Update** A report by the External Auditor is attached.
- 9 **External Audit Draft Joint Audit Plan** A report by the External Auditor is attached.
- 10 **Internal Audit Annual Report** A report by the Internal Auditor is attached.
- 11 **Internal Audit: Summary Internal Controls Assurance Report** A report by the Internal Auditor is attached
- 12 **Internal Audit Review of the ICT Disaster Recovery Arrangements** A report by the Internal Auditor is attached.
- 13 **Internal Audit Review of the Risk Management Arrangements** A report by the Internal Auditor is attached.
- 14 **Asset Management Arrangements** The Chief Finance Officer will give a verbal update.
- 15 **Statement of Accounts for the year 2013 / 2014** A report by the Chief Finance Officer is attached. The Statement of Accounts for the Chief Constable will be available before the meeting.
- 16 **Audit Commission Work Programme and Scale of Fees** A letter from the Audit Commission is attached for the Committee's information.
- 17 **Insurance Arrangements** A report by the Chief Finance Officer is attached.
- 18 **Scheme of Governance** The Committee is asked to note that the Commissioner's Monitoring Board has approved a new Scheme of Governance incorporating financial and contract regulations for the Office of the Police and Crime Commissioner and the Office of the Chief Constable.
- 19 **Whistle Blowing Policy** A draft policy for OPCC will be available before the meeting.

20 **Dates of Future Meetings**

5.30 pm Thursday 18 September 2014 at County Hall Trowbridge

9.30 am Friday 19 December 2014 at Police HQ Devizes.

- 21 **Urgent Items** Any other items of business which, in the opinion of the Chairman, should be considered as a matter of urgency.