

**POLICE AND CRIME COMMISSIONER FOR WILTSHIRE AND
CHIEF CONSTABLE OF WILTSHIRE POLICE
INDEPENDENT AUDIT COMMITTEE
WORK PLAN 2015 - 2016**

<p>STATEMENT OF PURPOSE To provide independent assurance to the PCC and Chief Constable on the adequacy of the governance and control processes within their organisations.</p>
<p>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. Review March 2016</p>
<p>To review any issue referred to it by the Police and Crime Commissioner for Wiltshire and Chief Constable and make recommendations as appropriate. Each Meeting</p>
<p>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. Review January 2016</p>
<p>To review its own effectiveness on an annual basis. Review September 2015</p>
<p>To have regard to the CIPFA Guidance on Audit Committees. Each Meeting</p>
<p>To meet quarterly to review all internal and external audit reports. The meeting at which the documentation is produced.</p> <p>At each meeting to monitor progress on the highest priority internal audit recommendations.</p>
<p>To review the Commissioner and Chief Constable’s arrangements for securing value for money. Dec 2015</p>
<p>Internal and External Audit</p>
<p>To have oversight of the development of the internal audit strategy and annual audit planning, and to agree the proposed strategy and annual plan as being effective in providing assurance. March 2016</p>
<p>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. June 2015</p>
<p>To consider summaries of internal audit reports, and make recommendations as appropriate. The meeting at which the documentation is produced</p>
<p>To consider reports dealing with the management and performance of the providers of internal audit services, and make recommendations as appropriate. Review September 2015</p>
<p>To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale and make recommendations as appropriate. The meeting at which the documentation is produced</p>
<p>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. The meeting at which the</p>

<p><i>documentation is produced.</i></p> <p><i>In December the external auditor will be asked to produce a report setting out the key accounting policies and procedures that will underpin the annual accounts.</i></p>
<p>Accounts/Finance</p> <p>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. <i>June and September 2015.</i></p> <p><i>At the December 2015 meeting to be updated on any changes to the key accounting policies and procedures that will underpin the annual accounts.</i></p>
<p>Corporate Risk Management</p> <p>To consider the continuing effectiveness of the Police and Crime Commissioner and Chief Constable's risk management policy and risk management arrangements. <i>Review March 2016</i></p>
<p>To provide assurance that organisational risks are being managed effectively. <i>Review risk registers at each meeting</i></p>
<p>To comment on and monitor the insurance programme, insurance and broker appointment/renewal processes and the arrangements for risk financing. <i>Review June 2015</i></p>
<p>To seek assurance as to the continuing effectiveness of the Police and Crime Commissioner and Chief Constable's business continuity arrangements. <i>Review March 2016</i></p>
<p>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. <i>Review June 2016</i></p>
<p>Annual Statement and Self Assessment</p>
<p>The Committee will publish for members of the public an annual statement setting out any significant concerns or issues identified by the Committee. <i>From 2016 this will be produced in June. .</i></p>
<p>The Committee will conduct an annual self assessment the results of which will be reported to the Committee. <i>September 2015</i></p>