

JOINT AUDIT COMMITTEE

MEMBERSHIP

Mike Attenborough-Cox (Chair)
Elizabeth Dermody
Lesley Kirk
Peter Lloyd
Liz Mackenzie (Vice-Chair)

STATEMENT OF PURPOSE

To provide independent assurance on the adequacy of the corporate governance and risk management arrangements in place and the associated control environment, advising according to good governance principles and proper practices.

TERMS OF REFERENCE

Corporate Governance and Regulatory Framework

1. To support the PCC, Chief Constable and statutory officers in ensuring that effective governance arrangements are in place and functioning efficiently and effectively, and making any recommendations for improvement.
2. To review any issue referred to it by the statutory officers of the PCC and Chief Constable and make recommendations as appropriate.
3. To monitor the effective development and operation of risk management and make recommendations as appropriate.
4. 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 light of its experience.
5. To review its own effectiveness on an annual basis.

Internal and External Audit

6. To consider the internal audit strategy and annual plan, and make recommendations as appropriate.
7. 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.

8. To consider summaries of internal audit reports, and make recommendations as appropriate.
9. To consider reports dealing with the management and performance of the providers of internal audit services, and make recommendations as appropriate.
10. To consider a report from internal audit on agreed recommendations not implemented within a reasonable timescale and make recommendations as appropriate.
11. To consider the external auditor's annual plan, annual audit letter and relevant specific reports as agreed with the external auditor, and make recommendations as appropriate.

Accounts/Finance

12. To scrutinise the draft statements of accounts and annual governance statements prior to publication, considering whether appropriate accounting policies have been followed and making any recommendations as appropriate.