



Joint Independent Audit Committee

ANNUAL REPORT 2020/21

1 Chairman's Foreword

This annual report of the South Yorkshire Police and Crime Commissioner (PCC) and Chief Constable's Joint Independent Audit Committee (JIAC) will give an overview of the role and function of the committee and how it supports the effective joint governance to the two organisations. The report covers our work during the period from 1 April 2020 to 31 March 2021.

Audit Committees are an essential element of good governance providing independent and effective assurance about the adequacy of governance, risk management and control frameworks, and overseeing the financial management and annual governance processes. They oversee internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place. Our Committee helps to raise the profile of the benefits and need for effective governance arrangements and contributes to enhancing public trust and confidence, and explores avenues to add value wherever possible.

In 2020/21, the JIAC has continued to support the Office of the Police and Crime Commissioner in strengthening the PCC's 'holding to account' arrangements and recognises the part played by the Chief Constable and the Senior Leadership Group (SLG) in responding to this challenge.

For the year of this report the Committee has taken briefings, reports on audit findings and has had discussion with senior officers, in both the PCC and the Force. In doing so we have been able to confirm that appropriate governance is in place. We have received evidence of the effectiveness of risk management and that adequate financial controls were embedded in daily business. We have also been able to recognise that the both the PCC and the Force are able to demonstrate value for money. Where areas for improvement have been identified, processes and action plans are in place to ensure that the necessary action is taken. The action plans are scrutinised by the Committee to ensure timely implementation.

The year 2020/21 has been unlike any other year in history as will have been well documented elsewhere, however the COVID – 19 pandemic has affected everything in life and the work of SYP, the OPCC and the JIAC have all been inevitably impacted.

From all the evidence presented the JIAC has been able to see SYP have performed in an exemplary fashion throughout the year, delivering a high-quality service and improving its performance on previous years which will be documented in the Force annual report.

The OPCC have, in the main, been working remotely for the whole of this reporting period and currently remain so. However, although this impacts adversely on the day to day interactions between staff, governance, accountability and scrutiny have continued to be delivered to a high standard.

In the early part of this reporting year, the Director of Resources, SYP, retired and the Chief Finance Officer, OPCC, left the organisation to take up another post. Both organisations initially appointed Interim post holders before appointing substantively in year. The Force separated the Director of Resources and Chief Finance Officer roles and appointed substantively in early 2021.

The JIAC is aware that public sector finances will come under pressure, not least because of the national cost of government investment to finance the measures required to deal with the pandemic, and our committee will therefore continue to focus on the savings plans and will look to be assured that the impact of releasing those savings do not adversely affect delivery of services.

The Government continue to invest in police budgets and a priority continues to be an increase in the number of police officers. Our Committee will monitor that Operation Uplift, where the force is expected to grow by 487 officers by March 2023, achieves its action plan and see police numbers significantly increased. The JIAC were pleased to see that the Force continue to be successful in recruiting new officers and are ahead of target at year end.

Further focus will be on the scrutiny of the organisational infrastructure work across SYP and the continued work to complete a joint governance framework.

My term of office began mid-way through the financial year on 1 October 2019 and it would be impossible to report on 2020/21 without mention of the unprecedented circumstances that were thrust upon us as a result of the COVID-19 pandemic in March 2020. In my annual report last year we could not have foreseen the impact of the pandemic and the duration of it. However the JIAC has continued to operate, albeit remotely, moving from teleconferencing to secure video conferencing to hold our meetings, which continue to be well attended from both SYP and OPCC. The contingency plans for both the OPCC and SYP were enacted efficiently and continue at the time of writing this report. At this time there is no apparent detriment to governance in these circumstances, but we will continue to monitor this during 2021/22 and will look to resume in person JIAC meetings when we are able to.

Steve Wragg

Chair of the Joint Independent Audit Committee of the South Yorkshire Police and Crime Commissioner and Chief Constable

2 Members of the Committee

During the year the JIAC had five members:

Steve Wragg (Chair from 1 October 2019) An IT professional for over 40 years providing and supporting solutions in the public and private sector. A Non-Executive Director since 2006 in a variety of settings. Chairman of Barnsley NHS Foundation Trust for 10 years, he now has a portfolio of Non-Executive and Trustee roles, Chairman of Barnsley Civic Enterprise, Non-Executive Director of Barnsley Premier Leisure, Primary Care Sheffield, White Woods Primary Care Multi Academy Trust, Weston Park Cancer Charity, and Chair of Governors of Darton Academy.

Ian Falconer (Deputy Chair from 1 March 2020) - Over 30 years of audit and accountancy experience, helping organisations in most parts of the UK's not for profit sector. For almost 20 years acted as external audit or internal audit partner to many local authorities, universities, colleges, government departments, health bodies, social landlords and grant funded bodies (latterly with Grant Thornton UK LLP). Also worked with a number of regulatory bodies, advising on professional standards for governance and audit. As a result, he has practical experience of most aspects of governance, risk management and control.

Sandi Carman - Over 25 years' experience working in NHS acute, community, and commissioning organisations. Sandi's career started in Occupational Therapy in Sheffield and she has since gained a wealth of experience in operational and leadership roles across the region. Sandi holds a Master's degree in Health Care Practice, IoD Diploma in Company Direction and has achieved the NHS Leadership Academy Award in Executive Healthcare Leadership. She is employed as Assistant Chief Executive for Sheffield Teaching Hospitals

NHS Foundation Trust. Sandi is a Director of Legacy Park Limited and a Non-Executive Director for South Yorkshire Housing Association.

Julie Gill - Seasoned executive with over 25 years strategic and operational management experience gained in a demanding and highly regulated financial services company in Sheffield as a board member, Company Secretary and senior executive. This enables her to bring a wealth of experience in governance; risk management and financial monitoring to complement the existing Joint Independent Audit Committee members.

Her other interests include being a Director/Trustee at Rotherham Hospice.

Cheryl Hobson - Cheryl is a CIPFA qualified accountant since 1991 with more than 25 years' experience in senior leadership positions within Local Government, the NHS and private sector organisations. She has worked as a Chief Finance Officer within the NHS and Director of Children's Commissioning in Local Government.

Cheryl gained an MBA from the University of Hull in 2001 and has undertaken leadership development as part of her roles within Local Government and the NHS.

She is Vice Chair of a large Multi Academy Trust, chairs the Finance and Resources Committee and is a member of the Audit Committee. Cheryl undertakes tutoring on post graduate qualifications in finance, business and leadership for the Healthcare Financial Management Association (HFMA). During 2020/21 she took on the role of Lay member for Audit and Conflicts of Interest at NHS Leeds CCG.

3 Meetings and attendance

The JIAC was established in 2013. During 2020/21 up to and including the meeting held in March 2021 the committee has met five times. The committee has also held two workshops to give further assurance.

Attendance has been very good demonstrating a commitment to the role and the function of independent challenge and assurance.

The table below shows the attendance of the members of the Committee during the year.

Audit Committee Member	Possible Meetings	Meetings Attended
Steve Wragg (Chairman)	7	7
Ian Falconer (Deputy Chairman)	7	5
Sandi Carman	7	5
Julie Gill	7	7
Cheryl Hobson	7	6

Total Possible Attendances	35
Total Actual Attendances	30
Percentage Attendance	86%

The Work of the Joint Independent Audit Committee during 2020/21 The JIAC's terms of reference cover the following areas (more detailed information is available at Appendix A):

- Internal Control Framework
- Corporate Risk Management
- Governance Framework
- Financial Reporting/Accounts
- Ensuring value for money
- Other Sources of Assurance, including any issues referred to it by the Statutory Officers of the OPCC and SYP, reports of HMICFRS, external review agencies and internal inspections and reports of the Regional Collaboration Board and any other regional boards.

Set out below are the JIAC's main areas of focus for 2020/21.

Corporate Risk Management The JIAC has continued to consider strategic risk registers for the OPCC and Force, which in the Force is known as the Strategic Concerns register, during 2020/21 and was able to provide assurance that both organisations' strategic risk management arrangements continued to operate and that good progress continues to be made in building more effective ways to manage the strategic risks identified.

Statement of Accounts In 2019-20 the JIAC was able to provide assurance that the Force and OPCC would be able to comply with the new statutory timetable for completing the annual Statement of Accounts. Members were pleased that through the excellent work done by the Force and OPCC that accounts were published to the original timetable and that our external auditors Grant Thornton were able to be complete their work to the statutory timetable.

Annual Governance Statement Members once again congratulated the OPCC and Force on their Annual Governance Statements which were considered much more readable documents than in previous years.

Internal Audit The JIAC has received regular progress reports during 2020/21 regarding Internal Audit activity. Such reports have provided detailed information regarding the planning of and achievement of recommendations by management and the performance of the Internal Audit function itself. Regular update meetings take place between the Chair of JIAC and the Internal Audit Manager, where among detailed updates on progress of the annual plan, I was also able to gain assurance that the current providers have the necessary resources to continue to deliver the plan as agreed. In addition, I was able to gain assurance that Internal Audit continue to be able to perform their duties without hinderance and are given appropriate access to whatever they require to see in order that they can give an opinion on the Internal Control Framework.

Through reports and presentations at the quarterly JIAC meetings members were provided with information on the Force's process for progressing Internal Audit, External Audit and HMICFRS actions and recommendations that provided assurance that progress continued to be made against the particular risks identified. The force also presented the outline of action plans to deal with issues raised. The Head of Internal Audit also was able to confirm that there are no underlying significant control of compliant issues in his March report.

External Audit The JIAC has received regular progress reports during 2020/21 regarding External Audit activity. The reports have provided information giving an update of External

Audit function work and have given a horizon scan of national issues and updates that the committee would need to keep abreast of.

Through reports and presentations at the quarterly JIAC meetings members were provided with information on the Force's process for progressing External Audit, the timetable of their work and recommendations which provided assurance that progress continued to be made against the risks identified. From the reports JIAC were able to recognise the independence of the function and give assurance to the PCC and CC.

Risk Management Following the revision of the approach to the PCC's strategic risk management arrangements in 2018, the risk management arrangements continue to support the delivery of the OPCC Business Plan which describes how the OPCC's activity directly contributes to achievements of the Police and Crime Plan or how the OPCC supports the PCC's monitoring of the contributions of the Plan's delivery by SYP and partners. Members continue to be assured, by scrutinising reports presented to the JIAC, that the PCC/OPCC's risk arrangements are adequate and that they are being effectively managed.

Members were assured that the Force's current risk management process is embedded and working effectively. From 1 April 2019 the Force's Risk Register changed as part of the Organisation Infrastructure work and was retitled Strategic Concern Register. The 'organisational infrastructure' (OI) approach has now been embedded across the Force reflecting a significant change in the culture of risk management and the general approach to governance accountabilities. Members are assured that this is in operation throughout the Force and is operating as "business as usual" in the internal governance processes. Training continues in the Force, to ensure that OI operates at an optimum level and the JIAC now scrutinises a selection of business areas on a rolling basis, by exception. During 2020/21 the JIAC continued to monitor the OPCC and Force's risk management arrangements. However, work needs to be done to gain assurance that the links between OI and the Strategic Concerns register are fully in place. The need to mature and embed SYP's OI approach limits the ability of the OPCC to take a 'risk-based' approach to assurance activity carried out on the PCC's behalf.

Governance During 2019/20 an assurance mapping exercise reviewed the effectiveness of the PCC's and CC's assurance arrangements and sought to simplify and streamline them. The assurance mapping exercise has made progress in 2020/21 but the final output is still outstanding, and the final work has been hindered by the COVID 19 issue because staff have had to work remotely. The JIAC have been frustrated at the length of time this work is taking, which this year was a consequence of remote working, but this will again continue to be a key focus of the early part of 2021/22.

General As well as reflecting on the work undertaken in 2020/21 it is important to highlight some of the areas of risk the OPCC and Force are likely to face and the implications on controls, risk and governance.

The biggest factors likely to place a risk on the PCC's and CC's ability to maintain an adequate and effective control, risk and governance framework will be the continuing financial pressures whilst achieving the agreed budget savings. It is worth also mentioning that the Force has a change of leadership at the end of this financial year with the Chief Constable and Deputy Chief Constable moving on. The recruitment of new officers to comply with the government programme of increasing numbers across the country "operation uplift" also places a strain on governance as a significant percentage of the officers in the force will be less experienced. Before the COVID-19 issue the Force was looking at growth, not just in officer numbers but investments in other areas. After over a year of the pandemic and at the time of writing we do

not know the extent to which the COVID-19 crisis will affect budgets going forward, however with the unprecedented scale of fiscal support being provided to the public sector it is likely that there will be some further adjustments to budgets in the coming year. Both the OPCC's SMT and the Force's Senior Leadership Group will need to be focussed on implementing whatever changes are required whilst ensuring an appropriate and effective control and governance framework.

I continue to be impressed by the openness of the Force and its appetite for change and learning, the acknowledgement and acceptance that there is scope to improve the overall oversight and management of strategic risk and the framework of internal controls is a considerable positive. This further demonstrates the Force's openness to improve key aspects of strategic governance. There has also been some excellent progress made with HMICFRS reviews with a thorough response from the Force wherever opportunities to improve were identified.

The JIAC were involved in the production of the 2021-22 Internal Audit Plan that will continue to aim to support the Senior Management Teams through the change programme as well as focus on particular areas of activity and responsibility identified as higher risk. Continued focus will be on scrutinising the organisational infrastructure approach and how this improves governance throughout the force.

Members welcomed presentations on various aspects of the operation of SYP, the most recent of which was on the CIPFA Financial Management Code of Practice. The presentations have been curtailed while we operate on a remote basis but will be continued when we return to meeting in person.

The JIAC had also begun a series of workshops to better understand their role and look at specific issues such as the joint governance framework, financial planning and the Annual Governance Statement, these will also resume when we are able to meet in person. JAIC members continue to be offered training and once we are able to return to in person contact, the JIAC will look at the concept of linking members to particular areas of business in order to strengthen governance by adding a layer of triangulation into the assurance processes.

Performance of the Joint Independent Audit Committee The Committee continues to perform well with a clear demonstration that its members have the necessary skills, expertise and commitment to ensure the Committee is as effective as possible and contributes to the delivery of the Police and Crime Plan. Members of the committee also took part in an evaluation of the effectiveness of the committee which is appended to this report. The self-evaluation overall reflected that the committee is following good practice, but that there are areas that need to be addressed, and these will be formed into an action plan for the coming year.

Terms of Reference These are reviewed annually, and the Committee was satisfied that its Terms of Reference covered all aspects of the Holding to Account Arrangements.

The focus for 2020/21 was as set out below, and remains the focus of the JIAC in 2021/22

- Continue to focus on a positive, constructive approach to support the development, implementation and improvement of the governance, control and risk arrangements across the service. A particular focus was on the Strategic Concern Register being developed as part of the organisational infrastructure approach.

- Develop Members' existing skills to help them to fulfil their responsibilities by providing or facilitating training based on annual performance reviews.

- Support the continued production of high quality and compliant statutory accounts and general good practice in financial management.
- Help to further increase awareness within the service of its governance arrangements and responsibilities.
- Continue to support the continued development and alignment of risk management.
- Play a critical role in the governance arrangements of any collaboration arrangements including regional internal audit work.
- Following completion of the assurance mapping exercise, build better and more integrated joint assurance.
- Continue to monitor the savings plans in conjunction with the Performance and Efficiency Group.

The JIAC will continue to seek areas where it can add value by supporting improvement and will provide evidence of the following actions during 2021/22.

- Promoting the principles of good governance and their application to decision making.
- Aiding the achievement of the organisation goals throughout helping to ensure appropriate governance, risk, control and assurance arrangements.
- Supporting the development of robust arrangements for ensuring value for money.
- Helping the organisation to implement the values of good governance including scrutinising the arrangements for countering fraud and corruption risks.
- Contributing to an effective control environment.
- Supporting the establishment of arrangements for the governance of risk and the effective arrangements to manage risks.
- Advising on the adequacy of the assurance framework and considering whether assurance is deployed effectively and efficiently.
- Supporting the quality of the internal audit activity and ensuring its independence.
- Promoting effective public reporting to the organisation's stakeholders ensuring transparency and accountability.

The JIAC looks forward to continuing to work collaboratively with the PCC and the CC in 2021/22 to further enhance governance, control and risk management arrangements.

Appendix A

JOINT INDEPENDENT AUDIT COMMITTEE TERMS OF REFERENCE

Joint Independent Audit Committee	
Attendees:	
All JIAC Members	Deputy Chief Constable
Chief Finance and Commissioning Officer, OPCC	Director of Resources, SYP
Head of Governance, OPCC	Head of Finance, SYP
Governance and Compliance Manager, OPCC	
Representative from Internal Audit Service	Representative from External Audit
Report Authors – as required	
Frequency:	
At least 4 times per year.	
Purpose:	
<p>The Audit Committee is responsible for enhancing public trust and confidence in the governance of the Office of the Police and Crime Commissioner (OPCC) and South Yorkshire Police (SYP). It also assists the PCC in discharging statutory responsibilities in holding the Force to account. This is achieved by:</p> <ul style="list-style-type: none"> • Advising and supporting the PCC, Chief Constable and statutory officers in ensuring that effective governance arrangements are in place and functioning efficiently and effectively, making any recommendations for improvement. • Providing independent assurance on the adequacy and effectiveness of the OPCC and SYP internal control environment, risk management framework, and the integrity of the financial reporting and annual governance processes. • Overseeing the effective application of the local code of governance and financial reporting processes, including the Annual Governance Statement. • Scrutinising the effectiveness of the Chief Constable’s Anti Fraud, Bribery and Corruption strategy and any supporting policies, making recommendations for improvement as appropriate. • Ensuring effective value for money arrangements are in place through oversight of the PCC’s Value for Money strategy and delivery against this. • Independently scrutinising financial and non-financial performance to the extent that it affects the OPCC’s and SYP’s exposure to risk and weakens the internal control environment. • Scrutinising the effectiveness of the PCC’s Treasury Management strategy and any supporting policies, making recommendations for improvement as appropriate • Approving internal and external audit work programmes and associated fees. • Overseeing the independence, objectivity, performance and professionalism of the internal audit service. • Considering reports and recommendations of internal audit reports and monitoring the effective completion of any recommendations within the timescales identified. • Considering reports and recommendations of external audit and inspection agencies where there are implications for governance, risk management or control. • Carrying out assurance activity commissioned by the PCC (and / or the CC) usually by a PAB discussion or other event. 	

Appendix B – Completed Self-assessment forms.

JIAC Self-assessment of good practice

Good practice questions		Yes	Partly	No
Audit committee purpose and governance				
1	Is the role and purpose of the audit committee understood and accepted across SYP & OPCC?			
2	Does the audit committee provide support to SYP & OPCC in meeting the requirements of good governance?			
3	Are the arrangements to hold the committee to account for its performance operating satisfactorily?			
Functions of the committee				
4	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?			
	■ good governance			
	■ assurance framework, including partnerships and collaboration arrangements			
	■ internal audit			
	■ external audit			
	■ financial reporting			
	■ risk management			
	■ value for money or best value			

Good practice questions		Yes	Partly	No
	<ul style="list-style-type: none"> counter fraud and corruption 			
	<ul style="list-style-type: none"> supporting the ethical framework 			
5	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?			
6	Where coverage of core areas has been found to be limited, are plans in place to address this?			
7	Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?			

Membership and support

8	<p>Has an effective audit committee structure and composition of the committee been selected?</p> <p>This should include:</p> <ul style="list-style-type: none"> separation from the executive an appropriate mix of knowledge and skills among the membership a size of committee that is not unwieldy 			
9	Have independent members appointed to the committee been recruited in an open and transparent way and approved by the the PCC and chief constable as appropriate?			
10	Does the chair of the committee have appropriate knowledge and skills?			
11	Are arrangements in place to support the committee with briefings and training?			
12	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?			
13	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?			

14	Is adequate secretariat and administrative support to the committee provided?			
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Good practice questions		Yes	Partly	No
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Effectiveness of the committee

15	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?			
16	Are meetings effective with a good level of discussion and engagement from all the members?			
17	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?			
18	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?			
19	Has the committee evaluated whether and how it is adding value to the organisation?			
20	Does the committee have an action plan to improve any areas of weakness?			
21	Does the committee publish an annual report to account for its performance and explain its work?			

JIAC Self-assessment of good practice

Good practice questions		Yes	Partly	No
Audit committee purpose and governance				
1	Is the role and purpose of the audit committee understood and accepted across SYP & OPCC? Partial as this states across – However I do think the senior leadership team understand and accept the role and purpose		✓	
2	Does the audit committee provide support to SYP & OPCC in meeting the requirements of good governance?	✓		
3	Are the arrangements to hold the committee to account for its performance operating satisfactorily?	✓		
Functions of the committee				
4	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement? I would say yes for each of these although there is the odd element where we have two sets of ToR. This needs to be managed and resolved.	✓		
	■ good governance			
	■ assurance framework, including partnerships and collaboration arrangements			
	■ internal audit			
	■ external audit			
	■ financial reporting			
	■ risk management			
	■ value for money or best value			

Good practice questions		Yes	Partly	No
	<ul style="list-style-type: none"> ■ counter fraud and corruption 			
	<ul style="list-style-type: none"> ■ supporting the ethical framework <p>I think this is covered by the ethics committee and therefore doesn't play a key part in our workplan.</p>		✓	
5	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	✓		
6	Where coverage of core areas has been found to be limited, are plans in place to address this? I feel there has been an evolving improvement journey that has seen increasing levels of maturity in audit terms and engagement.	✓		
7	Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	✓		
Membership and support				
8	Has an effective audit committee structure and composition of the committee been selected? This should include: <ul style="list-style-type: none"> ■ separation from the executive ■ an appropriate mix of knowledge and skills among the membership ■ a size of committee that is not unwieldy 	✓		
9	Have independent members appointed to the committee been recruited in an open and transparent way and approved by the the PCC and chief constable as appropriate?	✓		
10	Does the chair of the committee have appropriate knowledge and skills? I have welcomed the approach of the new Chair which has created an open and transparent dialogue with PCC and force colleagues.	✓		
11	Are arrangements in place to support the committee with briefings and training?	✓		
12	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	✓		

	Yes I think so on appointment			
13	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO? Given the year I think relationships have been impacted by virtual working. With the limited opportunities to engage I don't feel I know the new key colleagues that well. However I have not seen any evidence of poor working relations.		✓	
14	Is adequate secretariat and administrative support to the committee provided? Yes papers arrive in good time and minutes are taken to a high standard.	✓		

Good practice questions		Yes	Partly	No
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Effectiveness of the committee

15	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work? Not that I am aware of			✓
16	Are meetings effective with a good level of discussion and engagement from all the members?	✓		
17	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers? Limited by remote working ✓		✓	
18	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on? Some matters still outstanding		✓	
19	Has the committee evaluated whether and how it is adding value to the organisation? Not that I am aware of			✓
20	Does the committee have an action plan to improve any areas of weakness? AGS Plan	✓		
21	Does the committee publish an annual report to account for its performance and explain its work?	✓		

JIAC Self-assessment of good practice

Good practice questions		Yes	Partly	No
Audit committee purpose and governance				
1	Is the role and purpose of the audit committee understood and accepted across SYP & OPCC?	X		
2	Does the audit committee provide support to SYP & OPCC in meeting the requirements of good governance?	X		
3	Are the arrangements to hold the committee to account for its performance operating satisfactorily?	X		
Functions of the committee				
4	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?			
	■ good governance	X		
	■ assurance framework, including partnerships and collaboration arrangements		X	
	■ internal audit	X		
	■ external audit	X		
	■ financial reporting	X		
	■ risk management	X		
	■ value for money or best value	X		

Good practice questions		Yes	Partly	No
	■ counter fraud and corruption	X		
	■ supporting the ethical framework	X		
5	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	X		
6	Where coverage of core areas has been found to be limited, are plans in place to address this?		X	
7	Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	X		

Membership and support

8	<p>Has an effective audit committee structure and composition of the committee been selected?</p> <p>This should include:</p> <ul style="list-style-type: none"> ■ separation from the executive ■ an appropriate mix of knowledge and skills among the membership ■ a size of committee that is not unwieldy 	X		
9	Have independent members appointed to the committee been recruited in an open and transparent way and approved by the the PCC and chief constable as appropriate?	X		
10	Does the chair of the committee have appropriate knowledge and skills?	X		
11	Are arrangements in place to support the committee with briefings and training?	X		
12	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?		X	
13	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?	X		
14	Is adequate secretariat and administrative support to the committee provided?	X		

Good practice questions		Yes	Partly	No
Effectiveness of the committee				
15	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?			
16	Are meetings effective with a good level of discussion and engagement from all the members?	X		
17	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	X		
18	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	X		
19	Has the committee evaluated whether and how it is adding value to the organisation?	X		
20	Does the committee have an action plan to improve any areas of weakness?			
21	Does the committee publish an annual report to account for its performance and explain its work?	X		

JIAC Self-assessment of good practice

Good practice questions		Yes	Partly	No
Audit committee purpose and governance				
1	Is the role and purpose of the audit committee understood and accepted across SYP & OPCC?	X		
2	Does the audit committee provide support to SYP & OPCC in meeting the requirements of good governance?	X		
3	Are the arrangements to hold the committee to account for its performance operating satisfactorily?		X*	
Functions of the committee				
4	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?			
	■ good governance	X		
	■ assurance framework, including partnerships and collaboration arrangements	X		
	■ internal audit	X		
	■ external audit	X		
	■ financial reporting	X		
	■ risk management	X		
	■ value for money or best value	X		

*Since becoming a member in 2017 I've only done one member self-assessment (from memory) in Feb 2020

Good practice questions		Yes	Partly	No
	■ counter fraud and corruption	X		
	■ supporting the ethical framework			X
5	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?		X*	
6	Where coverage of core areas has been found to be limited, are plans in place to address this?	X		
7	Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	X		

Membership and support

8	<p>Has an effective audit committee structure and composition of the committee been selected?</p> <p>This should include:</p> <ul style="list-style-type: none"> ■ separation from the executive ■ an appropriate mix of knowledge and skills among the membership ■ a size of committee that is not unwieldy 	X		
9	Have independent members appointed to the committee been recruited in an open and transparent way and approved by the the PCC and chief constable as appropriate?	X		
10	Does the chair of the committee have appropriate knowledge and skills?	X		
11	Are arrangements in place to support the committee with briefings and training?	X		
12	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	X		
13	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?	X		
14	Is adequate secretariat and administrative support to the committee provided?	X		

*Since becoming a member in 2017 I've only done one member self-assessment (from memory) in Feb 2020 - so this is the second one (2 in 4 years)

Good practice questions		Yes	Partly	No
Effectiveness of the committee				
15	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?			No, not that I'm aware of
16	Are meetings effective with a good level of discussion and engagement from all the members?	X		
17	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	X chair and vice chair in the main		
18	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	X		
19	Has the committee evaluated whether and how it is adding value to the organisation?			X
20	Does the committee have an action plan to improve any areas of weakness?			X
21	Does the committee publish an annual report to account for its performance and explain its work?	X		