



JOINT INDEPENDENT AUDIT COMMITTEE



Annual Assurance Report 2019 from the Joint Independent Audit Committee to the PCC for Thames Valley and the Chief Constable of Thames Valley Police

Introduction

This Annual Assurance Report 2019 explains how the Committee has complied with each of its specific responsibilities, referred to in Appendix 1, during the last twelve months covering the period December 2018 to December 2019.

The Committee's last annual report, presented to the PCC and Chief Constable at the Joint Independent Audit Committee meeting held on 7th December 2018, provided an assurance opinion that the risk management and internal control environment in Thames Valley Police (TVP) and the Office of the Police and Crime Commissioner (OPCC) was operating efficiently and effectively.

Financial management and reporting

We received and reviewed the separate Statement of Accounts for 2018/19 for the PCC & Group and the Chief Constable at our meeting on 12th July 2019, together with the external auditors 'Audit results report for the year ended 31st March 2019'.

We note with approval that the external auditor, EY, issued an unqualified audit opinion on the financial statements. It was pleasing to hear from EY that they were able to issue their report by the 31 July due to the excellent project planning within and between the OPCC and Force Finance Departments and their effective working relationship with external audit staff.

In respect of the value for money (VFM) conclusion EY identified one significant risk in relation to the PCC and Forces' involvement in the Tri-Force Enterprise Resource Planning (ERP) system. The ERP implementation programme has experienced significant slippage on the original timetable and had incurred additional costs compared to the original budget. Having reviewed this project in some detail EY were able to report, in July, that they had not identified any significant weaknesses in the PCCs arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people. As a result they had no matters to report in the auditor's report in respect of VFM.

We received and discussed the Annual Audit Letter on 4th October.

Although EY were able to issue an unqualified VFM opinion in respect of the ERP programme we remain concerned at the financial and operational risk that TVP continues to

carry in respect of this project. We have challenged both the PCC and Force Executive at all quarterly meetings and will continue to be robust in our scrutiny of the project throughout 2020.

In December 2018 we received a draft copy of the Annual Treasury Management Strategy Statement for 2019/20 which we reviewed and scrutinised robustly, before it was formally approved by the PCC in January 2019. We considered and noted the annual treasury report for 2018/19. This report explained how officers had complied with the annual treasury strategy statement. We were reminded that regular progress reports during the year were presented to the PCC and Chief Constable rather than the Committee.

Having considered all the information available to us we are satisfied that both the PCC's Chief Finance Officer and the Force Director of Finance have the necessary capability and capacity to ensure the proper administration of the PCC's and Force's financial affairs. Indeed, the experience and skills of the two individuals concerned, and the teams they lead, have been of real benefit to the PCC and the Force and we commend their efforts and achievements

Internal control and governance environment

In March we received an initial draft of the 2018/19 Annual Governance Statement (AGS) for consideration. Although no significant governance issues had been identified the covering report explained the key issues that had been considered by the Governance Advisory Group before reaching this conclusion. Although we challenged the written explanation for some of these areas we were happy to endorse the accuracy of the AGS for inclusion in the annual Statement of Accounts.

We received an updated AGS for consideration and endorsement at our meeting in July. It was pleasing to note that following a review of the effectiveness of the present governance arrangements there were no significant governance issues that required immediate attention nor were there any potential issues that may have an adverse impact on the internal control environment during 2019/20.

In March we considered and scrutinised the updated Framework for Corporate Governance for 2019/20 which included the Statement of Corporate Governance, the Joint Code of Corporate Governance for the PCC and Chief Constable, and the Scheme of Corporate Governance which included Financial and Contract Regulations. Following a major re-write during 2016, only minor amendments were required this year to ensure that it remained relevant and fit for purpose.

In July we received an annual report from the Director of Information, as the Senior Information Risk Owner (SIRO), which provided a summary across HC and TVP for the information assurance and information governance during 2018/19 to provide assurance that information risks were being managed effectively and highlighted some of the key decisions that had been escalated to the SIRO during the year.

In October we received a report which highlighted the arrangements in place to secure value for money. We noted the level of cash savings that have been successfully removed from the base revenue budget over the last 8 years and were pleased to receive the external assurance and assessments from HMICFRS of the effectiveness of these arrangements - through their new integrated Police Effectiveness, Efficiency and Leadership (PEEL) assessment 2018/19 - in which TVP had retained its grading of 'Outstanding' for Efficiency.

In December 2018 we approved the updated Anti-Fraud, Bribery and Corruption Policy. This policy sets out a broad systemic approach to creating the right cultures and practices in the organisation. In October 2019 we received a report which demonstrated the application of that policy to identify, investigate and apply appropriate sanctions and provided specific detail about the effective identification and response to such issues by the Professional Standards Department and the Counter Corruption Unit.

In October 2019 we also received a report and presentation on the governance and assurance arrangements in place for significant partnerships and/or collaborations involving TVP. We are satisfied that these governance and assurances arrangements are adequate and effective for their given purposes.

As and when appropriate during the year we attended meetings of the ICT 2020 Vision Board and the Force Transformation Board to see, for ourselves, the action being taken to ensure that the agreed 5 year ICT strategy, and other key projects and programmes are being managed effectively. We remain an observer on the joint Hampshire/TVP Bilateral Governance Board.

Throughout the year we have sought and received regular written and oral updates on the new Enterprise Resource Planning (ERP) programme which provided information on the technical progress with development and implementation across the three collaborating forces (Surrey, Sussex and TVP), the tri-force programme governance arrangements and recent programme audit findings. As stated above (under Financial Management) we believe this is an area of significant ongoing operational and financial risk for TVP and we will continue to monitor and scrutinise the governance and VFM arrangements closely throughout 2020.

In his Annual Audit Letter, published in September 2019, the external auditor stated '*We are required to consider the completeness of disclosures in the PCC's and CC's annual governance statement, to identify any inconsistencies with the other information of which we are aware from our work, and consider whether it is misleading. We completed this work and did not identify any areas of concern.*'

Based on the information provided to the Committee during the last twelve months we can provide assurance that, to the best of our knowledge, the corporate governance framework within Thames Valley is operating efficiently and effectively.

Corporate risk management

In December 2018 we received a project update report on the TVP Contact Management Platform (CMP) programme which explained the history, what CMP aimed to deliver and a summary of the programme benefits. This provided useful context for ongoing discussions on the CMP programme throughout 2019.

We have reviewed regular quarterly updates from both the Force and the Office of the PCC (OPCC) in terms of their strategic risk management systems and processes.

This is an area of business we take very seriously, and question and challenge officers on a regular basis to ensure that we are sighted on all significant corporate risks and are satisfied that these risks are being dealt with in a timely, effective and appropriate manner.

The TVP Strategic Risk Register was presented in the non-published part of our papers in July 2019 due to the commercially confidential nature of some of the updates. We noted that whilst CMP failure and delay featured on the risk register the ERP risk did not. We were pleased to note that, in the next update in October, there were three separate but linked risks in connection with the ERP programme.

We have kept the staffing position of the force under review given the vital importance of an effective complement of officers and civilian staff for force effectiveness. We thank the Chief Constable for his openness about the issues of retention and of integrating new recruits, and his clear explanations of the force's approach to these challenges. The Director of People attended our meeting in October and gave a detailed presentation on topical People issues including the force's approach to Operation Uplift, the national initiative to recruit 20,000 additional police officers over the next three years.

With regard to the OPCC Strategic Risk Register, at our meeting in October we were concerned to note the weaknesses identified relating to the internal service and financial management controls and administrative processes affecting the recently introduced Victims First 'Specialist Counselling Service', which resulted in an increased level of assessed risk for that service. Notwithstanding our concerns, we were pleased to receive an assurance from the PCC that the weaknesses were being proactively addressed by his management team. Nevertheless, we will monitor the findings of future audits of this service to obtain independent reassurance as to whether the weaknesses and risks are being remedied successfully.

Based on the information provided to the Committee during the last twelve months it appears that the organisational risks in both the OPCC and Force are being managed effectively and that there is appropriate capability for their respective published goals and objectives to be achieved efficiently and effectively.

Business continuity management

As with risk management we have considered quarterly updates from the Force on business continuity. We have made various recommendations to officers in order to improve the appropriateness and usefulness of these reports and are pleased that these have been acted upon.

TVP have delivered 13 table top business continuity exercises in the last year, working with LPAs, project leads, the OPCC and departments to ensure that all the key areas in TVP have up to date and relevant business continuity plans in place.

We are content that business continuity is treated as a serious issue by senior officers within the Force and that regular and practical exercises are undertaken in order to test business continuity planning and to provide learning opportunities for key staff.

We are satisfied that the business continuity management processes are operating efficiently and effectively in identifying issues and capturing organisational learning and there are no significant issues that we need to draw to your attention.

Internal audit

We received and endorsed the Internal Audit Strategy and Annual Plan 2019/20 at our meeting on 8th March 2019. We noted that that the annual plan included all relevant financial systems, as well as other business critical functional areas and activities. We were pleased to note the wide range of audit activity, looking at high risk functions and operations across both organisations.

Although the resourced audit plan does not include a specific allocation of days for use by the Committee, there is an extant agreement with the CC and PCC that the Committee may, at its discretion, draw on up to 10 audit days for its own specific use. We did not need to use this facility during 2019.

In July we received the annual report from the Chief Internal Auditor. We were pleased to note that all of the planned audits for 2018/19 were completed, subject to any approved in year changes to the originally approved plan. Of the 23 completed audits, 16 (70%) had received reasonable assurance and 7 (30%) had received limited assurance. No audits were given substantial or minimal assurance. It was pleasing to note the results of the additional sources of assurance that had been provided by independent internal functions or external bodies. Of the 14 sources identified 6 (43%) were deemed to provide substantial assurance, 7 (50%) were deemed to provided reasonable and 1 (7%) was deemed to provided limited assurance. No source was deemed to provide Minimal assurance. The one area that received limited assurance was the ERP Programme. This was based on initial feedback from Surrey and Sussex on the 2019 re-planning exercise.

We challenged robustly, with internal auditors and appropriate officers, the reasons for the reported shortcomings in the assurance levels for some reports and the completion of the associated action plans. Based on the reviews completed during the year, the opinion on the organisation's system of internal control was that key controls in place are adequate and effective, such that an assessment of reasonable assurance could be placed on the operation of the organisation's functions. The opinion demonstrates a good awareness and application of effective internal controls necessary to facilitate the achievement of objectives and outcomes. There was, in general, an effective system of risk management, control and governance to address the risk that objectives are not fully achieved.

In March and October 2019 we received updates from the Chief Internal Auditor on progress with delivery of the annual internal audit plan, including a summary of key issues arising from recently completed audits. We continue to receive final audit reports which give us early sight of any key issues arising from completed audits that require management action. This is particularly useful for those few audits where limited or minimal assurance is given.

In March we encouraged the Chief Internal Auditor to write to TIAA regarding their apparent lack of commitment to delivering their ICT contract. This took place and TIAA's response was very positive and proactive, providing the necessary assurances on the outstanding 2018/19 audits, as well as the approach to the 2019/20 and future audits, up to the end of the contract. TIAA's performance over the term of the contract will continue to be closely monitored and any further concerns will be escalated, should they arise

Following the Chief Internal Auditor's update report in October we challenged the OPCC Chief Executive and Head of Commissioning on why the Victims Counselling Service Payment Process control systems had been assessed as providing 'Minimal assurance'. We wanted to know how and why this had happened and what remedial measures were being implemented to redress the problem. We also sought assurance from the Chief Executive that internal control and governance was given a high priority in the OPCC. We noted that this matter had been acknowledged in the OPCC Strategic Risk Register and was being actively addressed by management (see 'Corporate Risk Management', above)

We have received and debated regular update reports each quarter on progress of agreed actions in internal audit reports. We are disappointed that having overseen a gradual and sustained reduction in the number of outstanding actions in recent years that the number quadrupled in October, up from 7 to 28. We hope this is increase a temporary blip and that management is able to demonstrate that it continues to take the implementation of actions arising from internal audit reports very seriously. We shall, however, continue to monitor this situation rigorously in coming years.

We are satisfied that the system of internal audit in Thames Valley is operating efficiently and effectively and there are no specific issues or areas of concern that we would wish to highlight to the PCC and/or Chief Constable.

External audit

In December 2018 the external auditor, EY (previously known as Ernst & Young) presented its joint audit plan for the PCC and Chief Constable for the financial year ending 31st March 2019. This explained the context for the audit, as well as outlining the auditor's process and strategy. EY highlighted the various risks to the financial statements and the one significant VFM risk i.e. New ERP system. We were pleased to note that the combined audit fee for 2018/19 was £13,636 or 23% lower than that payable for 2017/18.

Despite the reduction in the core fee level for 2018/19 we understand that additional fees are being charged in respect of the additional audit work undertaken in respect of the VFM review of the ERP programme and additional work relating to the impact of national pension issues. The actual increase of £12,651 is proportionate to the work undertaken.

At the meeting on 12th July 2019 the External Auditor presented his Audit Results Report which summarised his audit conclusion in relation to the Group (i.e. PCC and Chief Constable) financial position and results of operations for 2018/19. This audit was designed to express an opinion on the 2018/19 financial statements for the PCC and Chief Constable, reach a conclusion on the PCC and Chief Constable's arrangements for securing economy, efficiency and effectiveness in the use of resources, and address current statutory and regulatory requirements. We were pleased to note that EY had not identified any significant errors or misstatements in the accounts and were able to issue an unqualified audit opinion on the financial statements.

Having identified the new ERP system as being a significant VFM risk at the outset of the audit EY expended a considerable amount of time and effort reviewing this programme across Surrey, Sussex and TVP. In July we were informed that they had finished their work and were able to conclude that the PCC (and TVP) had put in place proper arrangements to secure VFM in its use of resources.

In October the External Auditor issued his Annual Audit Letter for the year ending 31st March 2019 to the PCC and Chief Constable which confirmed that he had issued an unqualified audit opinion in respect of the financial statements, an unqualified value for money conclusion and the audit completion certificate.

In terms of the financial statements and the year-end audit we are very pleased with the final outcome. We welcomed the efforts made by officers to close the accounts early again this year, despite the very late changes arising from the McCloud Pension ruling, which is an excellent achievement. We would also like to express our gratitude to the external auditors for their key role in the effective closedown and early audit sign-off process.

We continue to receive and note the quarterly EY Police Sector Audit Committee briefing. We find this a useful source of timely information on topical police, accounting and audit issues.

Health & Safety

We received the 2018/19 annual report on Wellbeing, Health & Safety Management in July which helped to document the progress being made in the continuous improvement of TVP policies and procedures for the effective management of wellbeing, health and safety. We were pleased to note the 12% drop in the total number of reported accidents and incidents and the 11% reduction in reported RIDDOR incidents compared to the previous financial year. We asked a number of challenging questions and these were answered at the meeting.

We were pleased to note the measures being taken to improve wellbeing in the workplace, in accordance with the national Blue Light Wellbeing Framework. We support the new focus on changing behaviour to change culture.

Equality & Diversity

In July we received the 2018/19 annual report on equality, diversity and inclusion which showcased the achievements from the past 12 months and planned activities for 2019/20. The report covered the following areas: strategic governance, providing a service to diverse communities, BAME representation, recruitment and attraction, retention and attraction, retention and progression, development for women, community and recruitment engagement development, other equality and diversity activity, and future plans.

Inspection and review

Her Majesty's Inspectorate of Constabulary, Fire and Rescue Service (HMICFRS) independently assesses police forces and policing across activity from neighbourhood teams to serious crime and the fight against crime – in the public interest. HMICFRS decides on the depth, frequency and areas to inspect based on their judgements about what is in the public interest.

We understand that the Chief Constable and his management team considers each report in detail, irrespective of whether it relates directly to Thames Valley Police and, where appropriate, agrees an appropriate action plan. We also understand that the PCC is required to consider and publish a response to each HMICFRS report relevant to Thames Valley Police.

The Committee has asked to be provided with copies of the HMICFRS reports and responses of the PCC. None has been received so far.

As far as we know HMICFRS has not issued any report during the last twelve months that has specifically referred to assurance on the internal control environment and/or highlighted governance issues for the PCC and Chief Constable to consider.

Accountability arrangements

For JIAC to complete:

- On a timely basis report to the PCC and the Chief Constable with its advice and recommendations in relation to any matters that it considers relevant to governance, risk management and financial management.
- Report to the PCC and the Chief Constable on its findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements and internal and external audit functions.
- On an annual basis to review its performance against its operating principles and report the results of this review to the PCC and the Chief Constable.

Other issues

Environmental management

In July we received the Annual Report on Environmental Management for 2018/19 which explained the range of environmental sustainability work the force had undertaken and gave an overview of relevant performance, focussing on the functional estate. It also provided an outline of the future work programme as part of its quest for continuous improvement.

Professional & Ethical Standards - Force oversight arrangements

We continue to attend, as observers, the bi-monthly meetings of the Professional & Ethical Standards Panel to assess that the Chief Constable's arrangements for, and the PCC's oversight of, the proper handling of complaints made against the Force, and consideration of other integrity, ethics and professional standards issues, are operating effectively in practice. We noted in our last year's annual report that there appeared to have been a broadening of the Panel's considerations, away from its key remit, as laid down in the terms of reference. We note that our observations have been considered carefully by the PCC and new Terms of Reference, and name for the committee has been considered and adopted by the committee since August 2019. We endorse the altered Terms of Reference and believe these provide the basis for the panel to provide effective support to the PCC and CC, especially during the forthcoming changes to the complaint handling arrangements.

General

We are pleased to report that the arrangements agreed five years ago, as set out below, are working effectively:

- Be regularly briefed by the Chief Constable and PCC on the full range of activities falling within our specific responsibilities and attend other relevant internal meetings
- Have direct access to the oversight of professional standards and ethics matters by regularly attending the Complaints, Integrity and Ethics Panel as an observer
- Attend any training and conference events that will ensure members are up to date with the policing landscape and audit requirements
- Attend as an observer the regular Force Performance meetings

Some members attended the CIPFA conference for Police Audit Committee members or a similar conference hosted by Grant Thornton, discussing challenges faced by audit committees and proposed legislative changes that will impact on the work of audit committees.

Over the year we had meetings with the Chief Constable, PCC and senior staff for relevant organisational and functional updates between formal JIAC meetings.

These briefings and invitations to attend internal Force meetings, coupled with the sharing of appropriate CCMT reports of interest, continue to raise our awareness and knowledge of legislative, policy or operational initiatives that are relevant to the Committee's remit, such as

organisational structural changes, service delivery initiatives, and financial and service planning issues. In turn, this is improving our collective understanding of how the Force and OPCC governance arrangements and control environments are operating in practice.

JIAC operating principles

The Committee's current operating principles are shown in Appendix 1. These will be used as part of the member recruitment process in 2020.

Conclusions

The purpose of the Joint Independent Audit Committee is to provide independent assurance to the PCC and Chief Constable regarding the adequacy of the risk management framework and the associated control environment within Thames Valley Police and the Office of the PCC.

Constructive challenges over the past twelve months on a wide range of topics have given us greater access to information and meetings; the positive relationship with the PCC and the Chief Constable and their senior staff has enabled us to contribute to improved audit, risk management and internal controls.

The year ahead (2020) will be a very testing/demanding one when a number of leading edge digital policing developments will be brought into service. No doubt we will continue to seek answers on costs and business benefits. We will continue our scrutiny on force change management, the delivery of force financial performance and operational effectiveness. Given the significance of managing the people risks for the success of TVP, we will continue to keep this area in focus in the year to come.

We will remain alert to the extent to which TVP and the OPCC are exposed to risks, from whatever source that might weaken the control environment or otherwise adversely affect overall performance. The coming months will be extremely challenging.

Based on the information that we have seen collectively or know about individually we can assure the PCC and Chief Constable that the risk management and internal control environment in Thames Valley is operating efficiently and effectively.

We hope that this report with the assurances it contains will enhance public trust and confidence in the governance of TVP and the OPCC.

Three of the longest serving members of JIAC will be retiring in the year ahead and the committee hope that capable replacements will be appointed by the CC and PCC. It is our hope that the newly formed JIAC will continue to enjoy the constructive relationships with the CC, PCC and their respective teams.

Joint Independent Audit Committee

Members:

Dr Louis Lee (Chairman)

Mr Michael Day

Mr Richard Jones

Mrs Alison Phillips OBE

Dr Gordon Woods

18 December 2019

Joint Independent Audit Committee - Operating Principles

Statement of Purpose

- Our Joint Independent Audit Committee is a key component of the PCC and Chief Constable's arrangements for corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
- The purpose of the Committee is to provide independent assurance to the PCC and the Chief Constable regarding the adequacy of the risk management framework and the associated control environment within Thames Valley Police and the Office of the PCC. It will consider the internal and external audit reports of both the PCC and Chief Constable and advise both parties according to good governance principles. It has oversight of general governance matters and provides comment on any new or amended PCC policies and strategies with regard to financial risk and probity.
- These operating principles will summarise the core functions of the Committee in relation to the Office of the PCC and the Force and describe the protocols in place to enable it to operate independently, robustly and effectively.

The Committee will report directly to the PCC and the Chief Constable.

Committee Composition and Structure

The Committee will consist of five members who are independent of the PCC and Thames Valley Police. They will be appointed by the Chief Constable and the PCC (or their representatives).

The Chairman will be elected by the Committee on an annual basis.

The Committee will hold four formal meetings a year – in public - although there may be a requirement to hold additional meetings at short notice.

The PCC and Chief Constable will attend or be appropriately represented at formal meetings. Committee meetings will be held at key strategic times of the year to coincide with the budget process and publication of financial management reports and accounts:

1. **March** – to consider the Internal Auditor's Internal Audit Plan and the External Audit Plan
2. **July** – to consider the End of Year Reports, the Annual Governance Statement, Annual Statement of Accounts and to receive the Audit Results report
3. **September** – to consider mid-year progress reports;
4. **December** – to receive the Annual External Audit Letter and agree the Annual Assurance Report of the Committee.

The agenda, reports and minutes of all Committee meetings will be published on the PCC and Force websites. However, members of the press and public shall be excluded from a meeting whenever it is likely that confidential information will be disclosed. Confidential information is defined as:

- a) Information furnished to the Committee by a Government department upon terms (however expressed) which forbid the disclosure of the information to the public; and
- b) Information the disclosure of which to the public is prohibited by or under any enactment or by the order of a Court.

Methods of Working

The Committee will:

- Advise the PCC and Chief Constable on good governance principles
- Adopt appropriate risk management arrangements
- Provide robust and constructive challenge
- Take account of relevant corporate social responsibility factors when challenging and advising the PCC and Chief Constable (such as value for money, diversity, equality and health and safety)
- Be regularly briefed by the Chief Constable and PCC on the full range of activities falling within its specific responsibilities and attend other relevant internal meetings
- Have direct access to the oversight of professional standards and ethics matters by regularly attending the Complaints, Integrity and Ethics Panel as an observer
- Attend any training and conference events that will ensure members are kept up to date with the policing landscape and audit requirements
- Provide an annual assurance report to the PCC and Chief Constable

Specific responsibilities

The Committee has the following specific responsibilities:

Financial Management and Reporting

- Provide assurance to the PCC and Chief Constable regarding the adequacy of the arrangements, capacity and capability available to their respective chief finance officers to ensure the proper administration of the Commissioner's and Force's financial affairs.
- Review the Annual Statement of Accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit of the financial statements that need to be brought to the attention of the PCC and/or the Chief Constable.
- Consider the external auditor's report to those charged with governance on issues arising from the audit of the financial statements, and to give advice and make such recommendations on the adequacy of the level of assurance and on improvement as it considers appropriate.

Internal Control and Governance Environment

- Consider and endorse the local Code of Corporate Governance
- Consider and endorse the Annual Governance Statement (AGS)
- Monitor implementation and delivery of the AGS Action Plan
- Consider the arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements
- Consider and comment upon the adequacy and effectiveness of the assurance framework, and the specific governance and accountability policies, systems and controls in place, such as the Corporate Governance Framework; anti-fraud and corruption; whistle-blowing, declarations of interest and gifts and hospitality.
- Review arrangements for the assessment of fraud risks and potential harm from fraud and corruption and monitor the effectiveness of the counter fraud strategy, actions and resources
- To consider the governance and assurance arrangements for significant partnerships or collaborations

Corporate Risk Management

- Consider and comment upon the strategic risk management processes; and
- Receive and consider assurances that organisational risks are being managed effectively and that published goals and objectives will be achieved efficiently and economically, making recommendations as necessary

Business Continuity Management

- Consider and comment upon business continuity management processes, and
- Receive and consider assurances that business continuity is being managed effectively and that published goals and objectives will be achieved efficiently and economically, making recommendations as necessary

Internal Audit

- Annually review the internal audit charter and resource
- Receive and consider the adequacy and effectiveness of the arrangements for the provision of the internal audit service
- Consider and comment on the Internal Audit Strategy and Plan
- Receive and review internal audit reports and monitor progress of implementing agreed actions
- To consider the Head of Internal Audit's statement on the level of conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN) and the results of the Quality Assurance & Improvement Programme (QAIP) that support the statement
- Consider and comment upon the annual report of the Head of Internal Audit
- Obtain assurance that an annual review of the effectiveness of the internal audit function takes place

External Audit

- Receive and review reports from the external auditors, including the annual audit letter and audit opinion
- Review the effectiveness of external audit
- Consider and comment upon any proposals affecting the provision of the external audit service
- Consider the level of fees charged, and
- At present TVP participates in the national procurement of external audit services through the Public Sector Audit Appointments (PSAA). However, should the PCC and Chief Constable decide that local procurement would be better the Committee would undertake the role of the Independent Audit Panel, as set out in the Local Audit and Accountability Act 2014, including considering and recommending appropriate arrangements for any future appointment of External Auditors

Health & Safety

- Satisfy itself on behalf of the PCC and the Chief Constable that an adequate and effective policy and practice framework is in place to discharge legal duties in relation to health and safety. In particular, having regard to the safety, health and welfare of police officers and police staff, people in the care and custody of Thames Valley Police and all members of the public on police premises or property

Equality and Diversity

- Satisfy itself on behalf of the PCC and Chief Constable that an adequate policy and practice framework is in place to discharge statutory requirements in relation to equalities and diversity

Inspection and Review

- To consider any HMIC report that provides assurance on the internal control environment and/or highlights governance issues for the PCC and/or Chief Constable

Accountability Arrangements

- On a timely basis report to the PCC and the Chief Constable with its advice and recommendations in relation to any matters that it considers relevant to governance, risk management and financial management.
- Report to the PCC and the Chief Constable on its findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements and internal and external audit functions.
- On an annual basis to review its performance against its operating principles and report the results of this review to the PCC and the Chief Constable.