**TO THE POLICE FIRE AND CRIME COMMISSIONER OF NORTH YORKSHIRE**

**AND THE CHIEF CONSTABLE OF NORTH YORKSHIRE POLICE**

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2019**

**OF THE JOINT INDEPENDENT AUDIT COMMITTEE**

1. INTRODUCTION
   1. The Joint Independent Audit Committee (JIAC) is responsible for:
      1. enhancing public trust and confidence in the governance of the Police Fire and Crime Commissioner for North Yorkshire (PFCC) office and the Chief Constable of North Yorkshire Police (CC);
      2. providing independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance processes; and
      3. providing an independent and high-level resource to support good governance and strong public financial management.
   2. This is the fourth Annual Report of the JIAC and it sets out how the JIAC fulfilled its purpose and responsibilities in 2018/19.
   3. The JIAC supports accountability within the force through the review of:
      1. Internal Control Environment
      2. Corporate Risk Management
      3. Regulatory Framework
      4. Internal Audit
      5. External Audit
      6. Financial Reporting
      7. Inspections and Reviews (HMICFRS)
      8. Civil Claims; and
      9. Information Governance

It will hold to account those responsible for the implementation of recommendations and action plans. In addition, by overseeing the process of evaluating and improving governance, risk management and control, the JIAC helps those responsible for governance to ensure that accountability throughout the force is working well.

* 1. The JIAC is, in its turn, held to account by both the PFCC and the CC on the extent to which it has fulfilled its purpose. The Chartered Institute of Public Finance and Accountancy (CIPFA) provides guidance on the function and operation of Police Audit Committees and sets criteria for assessing the effectiveness of the JIAC, which forms an integral part of this report:
     1. has the committee discharged its responsibilities effectively?
     2. has the committee adopted recommended good practice?
     3. have the development needs of committee members been assessed and are committee members accessing briefing and training opportunities?
     4. has the committee assessed its own effectiveness or been the subject of a review?
     5. what impact has the committee had on the improvement of governance, risk and control?
  2. Additionally, this report provides the PFCC and CC with a summary of the areas of work considered by the JIAC during the year ended 31 March 2019. This is in line with the CIPFA guidance that recommends that Audit Committees should report annually on how they have discharged their responsibilities.
  3. The JIAC wishes to record its thanks to the officers of the PFCC and CC along with the Internal Auditors and External Auditors who have supported its work during the year. The JIAC has received the full assistance and co-operation from officers in carrying out its work and discharging its responsibilities and has had unfettered access to the Internal and External Auditors.

1. HAS THE COMMITTEE DISCHARGED ITS RESPONSIBILITIES EFFECTIVELY?
   1. The JIAC Terms of Reference follow CIPFA guidance and are reviewed regularly. Having operated in its current form for the year a review of the Terms of Reference has been undertaken to reflect the current work of the JIAC. Details of the Terms of Reference can be found on the PFCC website and are summarised in Appendix A.
   2. The Committee believes it met the requirements of the Terms of Reference, both in terms of relevant agenda items and the effectiveness of its review.
   3. The JIAC meets at least 4 times a year and has a schedule of those matters to be considered at each meeting. In brief, audit activity is reviewed at every meeting including internal and external audit plans and reports. Particular aspects of governance and controls are reviewed including risk management. The joint Annual Governance Statement will be considered at the July 2019 meeting although reviews of progress against identified areas for development are considered throughout the year. The July meeting will also consider the annual accounts and the external auditor’s report on them. Further details of JIAC activity are included in Appendix A.
   4. The JIAC met privately and separately with the External Auditor and with the Head of Internal Audit during the year and the Chair maintains direct dialogue throughout the year.
   5. The PFCC and the CC attend and/or ensure the attendance of appropriate Statutory Officers and Command Team representatives at each meeting and have facilitated the attendance of other employees when they have been requested.
   6. Committee Composition
      1. The membership of the JIAC during the year was:

* Jason Brine Chair
* Asim Ashraf Member
* Heather Cook Member
* Helen Fowler Member
* Pauline Fox Member
* Max Thomas Member
  + 1. Asim Ashraf was appointed part way through the financial year as an additional Member.
  1. Quorum at JIAC Meetings

The JIAC was quorate in all its meetings.

1. HAS THE JIAC ADOPTED RECOMMENDED GOOD PRACTICE?
   1. The Committee has reviewed its performance against good practice identified by CIPFA (see Appendix B) and the review shows the Committee is following good practice in the way it operates.
   2. The self-assessment highlighted:
      1. Question 18 ‘Amber’ - The JIAC has taken the opportunity during 2018-19 to obtain feedback from the External Auditor and the Head of Internal Audit on the operation of the Committee and its effectiveness. No feedback has been received from the PFCC, CC or force employees.
      2. Question 20 ‘Red’ – No areas for improvement have been identified as a result of the feedback hence there is no current action plan.
   3. Each member of the JIAC has completed Police Vetting and declared any interests in the business of the Committee. Declarations of interest are included as a standing agenda item.
2. HAVE THE DEVELOPMENT NEEDS OF COMMITTEE MEMBERS BEEN ASSESSED AND ARE THEY ACCESSING BRIEFING AND TRAINING OPPORTUNITIES?
   1. Members have received briefings in several areas during 2018-19, based on current issues and areas they identified themselves. Issues covered included:
      1. background and overview of JIAC annual reporting, Annual Governance Statements and PEEL reports;
      2. financial statements and public sector accounting explanation;
      3. independently meeting with the External Auditor and the Head of Internal Audit;
      4. review of the Transform 2020 project and progress updates; and
      5. HMICFRS processes and reporting.
   2. During the year one or more Members attended the following updates and workshops:

* September 2018: CIPFA, Development Day for Police Audit Committee Members
* July 2018: Grant Thornton, Police Audit Committees Annual Conference.

The Members are committed to continued development and will access appropriate briefing and training opportunities in 2019-20.

* 1. The Members throughout the year have been provided with regular external briefings in relation to public sector governance and police governance including regular briefing newsletters from the Internal Auditors RSM.
  2. Lead Members have been allocated for the thematic areas of Information Management and separately Risk Management and have been actively engaged with the appropriate teams. These areas were identified as areas where a greater depth of insight was required.
  3. Committee members have assessed themselves against CIPFA’s knowledge and skills framework (Appendix D). This will form the basis of briefings and training in 2019-20.

1. HAS THE JIAC ASSESSED ITS OWN EFFECTIVENESS OR BEEN THE SUBJECT OF A REVIEW?
   1. The Committee has assessed its own effectiveness based on CIPFA guidance. (Appendix C). This identified some areas where effectiveness can be developed; these include:

* The Committee will consider the need for further assurance once the revised Corporate Governance Code and Framework has been embedded.
* The Committee will consider the need for further assurance once the refreshed Risk Committee starts operation and the Corporate Risk Register has been further developed.

1. WHAT IMPACT HAS THE COMMITTEE HAD ON THE IMPROVEMENT OF GOVERNANCE, RISK AND CONTROL?
   1. JIAC has considered a wide range of areas during the year but legislation restricts the role of police audit committees. The Chief Constable and PFCC are ‘those charged with governance’ and this means the Committee’s role is largely advisory. The other restriction on the Committee is the limited time available. With only four meetings per year it is difficult to be aware of all developments.
   2. Despite these limitations, the Committee has made an impact during the year and the following is an indication of this:
      1. The Chair meets with officers of the PFCC and CC, Internal Auditors and External Auditors as necessary to keep abreast of their work programmes insofar as they are relevant to the work of the JIAC. It is also possible for the Chairman to have discussions with the Statutory Officers about emerging issues.
      2. The Committee identified areas where more information and training were required to fulfil its role effectively. It therefore requested presentations on a range of areas providing additional assurance on the arrangements in place and Lead Members have been allocated to specific areas.
      3. The Committee closely monitors internal audit resources and progress against the audit plan. It regularly challenges progress and resources (for example in highlighting or emphasising the importance of data quality / compliance and the requirements of the GDPR).
      4. The Committee has a key role in reviewing the Annual Accounts and the Annual Governance Statement. With regular briefing on key features of the statements and meetings with external audit, the Committee is in a good position to provide assurance to the PFCC and CC before they formally approve these documents.
      5. The Committee, during the year, has considered the impact of the PFCC arrangements in relation to the Fire and Rescue Service for North Yorkshire (FRS) as they may impact on the governance arrangements for the PFCC and the CC. The JIAC has concluded:
         * in conjunction with the appropriate officers, that the JIAC should for the time being continue in its current form and a separate audit committee has been set up specifically to deal with the FRS governance arrangements; and
         * the governance and internal control processes should receive heightened scrutiny (noting that The Codes of Corporate Governance have been updated and considered by the JIAC); and
         * the resulting collaboration arrangements should be appropriately contracted, implemented and measured.
      6. The Committee, during the year, has received regular updates on the extensive organisational change “Transform 2020” programme and has considered its impact for the PFCC and the CC. As a result of the importance of Transform 2020 the JIAC has concluded:

* as with any transformation or change programme robust measures for the performance of the service and projects within the programme should be further developed.
  + 1. The Committee has not identified any significant control risks through the year however, it has identified the following areas or themes that have recurred while undertaking its work that it will seek assurance on during the next year:
       - Data quality and Crime Data Integrity
       - Collaboration arrangements across forces and services including the Fire and Rescue Service (“Enable Collaboration”)
       - Measuring the sustainability and delivery of the Transform 2020 programme.

These have been recommended to the PFCC and CC for inclusion in the joint Annual Governance Statement as Areas for Development for the period and, in the case of Data Integrity, follows on from the areas identified in 2017/18.

1. COMMITTEE’S CONCLUSIONS ON GOVERNANCE
   1. The Committee has received assurances on the operation of the PFCC and CC’s systems of governance, risk management, financial reporting and annual governance statement arrangements. Its work has not identified any significant control risks and the JIAC concludes that the arrangements reviewed are adequate.
   2. The JIAC has reviewed its effectiveness against its terms of reference and objectives. Members believe the Committee has been effective and this has been supported by the opinions received from the External Auditor and the Head of Internal Audit.
   3. The JIAC is confident that the range of Member’s governance and risk experience is robust and sufficient for the Committee to be effective. Areas where, having identified a need, further training could be provided to enhance the operation of JIAC have been identified as including:
      1. Ongoing need to be updated with developments with and impact of Fire and Rescue Service, Transform 2020 and Enable Collaboration – maintained as a regular JIAC agenda items.
      2. Continued training in areas specific or unusual to the police.

In implementing these recommendations, the Committee will become more effective during 2019/20. It recognises the significant challenges facing the PFCC and CC and aims to support them in developing governance arrangements as they address key challenges including collaborative working within the continued financial constraints.

Jason Brine

Chair of JIAC

DATE 2019

Appendix A

Terms of Reference and Review

|  |  |  |
| --- | --- | --- |
| Internal Control Environment | Effectiveness  Consider Annual Governance Statement and Accounts | * + - An internal audit tracker enables a high-level view of the progress being made by management in implementing actions following internal audit activity. Any exceptions are reported to JIAC through the tracker. The tracker is considered at each sitting of JIAC and facilitates discussion with officers around the residual exposure if actions are not completed.     - A HMICFRS recommendations tracker has been in development throughout the year but still requires refinement. The format requires development in order to be effective as a management and oversight tool although assurance has been obtained for the implementation of HMICFRS recommendations.     - JIAC considered the emerging drafts of the joint Annual Governance Statement (AGS) and the organisations’ Accounts for 2017/18 in July 2018. Where relevant JIAC contributed to the development of the drafts prior to recommending them for approval to the PFCC and CC.     - In March 2019 JIAC received an update on the progress made with the areas for development that were contained in the AGS for 2017/18. It was noted at that time that one area for development would probably be carried forward to the 2018/19 AGS (Crime Data Integrity) and the remaining three areas for development were on track for completion.     - A Lead Member has been identified to assist in the JIAC’s understanding of Data Integrity and Data Compliance. |
| Corporate Risk Management | Approve risk management strategy  Consider financial risks  Effectiveness of risk management  Oversight of risk registers | * JIAC receive a quarterly update on risk register development and business continuity matters. This provides JIAC with an overview of how this area is developing by reference to significant changes to the strategic risk register and a summary of any business continuity incidents. * JIAC have been informed that the force will reinstate a Risk Committee to continue the development of the principal risk register which will be considered again in 2019/20. * A Lead Member has been identified to assist in the JIAC’s understanding of Corporate Risk issues and progress. |
| Regulatory Framework | Overview of governance framework  Review of referred issues  Whistleblowing and anti-fraud policies | * As indicated above there is some overlap in the areas of coverage set out in the terms of reference. The regulatory framework as defined in the terms of reference is linked to some of the other matters considered under a different heading in the plan during 2018/19. For example, the JIAC coverage of Cyber Security and Information Risk and the General Data Protection Regulation (GDPR) covered under Information Governance forms part of the review of the regulatory framework. * No specific issues were referred to JIAC during the period. |
| Internal Audit | Advise PFCC and CC on appropriate arrangements  Approve annual programme  Oversight and provision of assurance on adequacy and effectiveness  Consider annual findings  Review effectiveness of PCC on fraud | * Internal Audit services to the PFCC and CC have been provided by RSM during the year. Internal Audit assignments are determined after an assessment of the risks associated with the various activities of the PFCC and CC. The Annual Internal Audit plan is developed to support the Police and Crime Plan Priorities and complement the risk management framework. The Internal Audit plan also considers the work of External Audit and the other external inspection activity to which the PFCC and CC are subject to avoid duplication. The Internal Audit Strategy for 2019/20 was prepared by RSM and approved by the JIAC at its March 2019 meeting. * During the year the JIAC received quarterly progress reports from RSM in relation to the 2018/19 plan. The JIAC has also received the final reports from each of the assignments completed during the year. * There were 13 internal audit assignments undertaken in 2018/19 that had assurance levels assigned to them.   + 1 resulted in an assessment of **substantial assurance**   + 7 resulted in an assessment of **reasonable assurance**   + 5 reports that had an assessment of **partial assurance** * RSM advised the **partial assurance** reports be considered when completing the Joint Annual Governance Statement for 2018/19. * RSM’s opinion based on the work completed in the reporting period for both the PCC and CC was:   *“The organisations have an adequate and effective framework for risk management, governance and internal control.*  *However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.*  *We have performed two Follow Up reviews to determine the organisations implementation of internal audit findings and we have reported good and reasonable progress has been made in implementing the agreed actions.”* |
| External Audit | Advise PFCC and CC on appointment  Approve annual programme and fees  Review reports and recommendations  Review Annual Audit Letter | * Mazars LLP were the external auditors for the PFCC and the CC during the year. This appointment was made by Public Sector Audit Appointments Limited for a five-year term. * Mazars reported the following in November 2018 in relation to their audit activity for the 2017/18 period:   Audits of the Financial Statements for the year ended 31 March 2018  The audit of the Statement of Accounts for 2017/18 resulted in an unqualified audit opinion, without modification. The opinion of Mazars was that the financial statements:   * + - * Gave a true and fair view of the financial position of the Group as at 31 March 2018 and of its expenditure and income for the year then ended; and       * Had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.   Annual Completion Reports  The completion report set out the outcome of the audit and highlighted any issues that Mazars were required to bring to the JIAC’s attention. Any matters that arose as part of the audit were resolved during the process and the reports confirmed that there were no additional matters to report in relation to the oversight of the financial reporting process.  Value for Money Conclusions  Mazars were required to come to a Value for Money conclusion in respect of the organisations. For the year ended 31 March 2018 Mazars concluded that both had put in place proper arrangements for securing economy, efficiency and effectiveness in their use of resources. |
| Financial Reporting | Reviewing the Annual Statement of Accounts  Considering appropriateness of accounting policies | * During the year the JIAC consideration of matters pertinent to Financial Reporting has included the presentation of the draft and final accounts for 2017/18. These were presented to JIAC in draft form both prior to and post external audit scrutiny at the May 2018 and July 2018 sessions respectively. * A report pertaining to the review of current accounting policies was considered in March 2018. This provided an overview to JIAC in advance of the reporting of the draft accounts for 2017/18 later that year. * A quarterly item is listed on the Work Plan for “in year financial monitoring and the medium-term financial plan”. |
| Inspection and Review | Consider external review agencies reports | * External agencies reports are considered at each meeting by reference to any relevant reports released between meetings. During the reporting period reports relevant to this theme have been produced by Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS). * Whilst JIAC do not consider each HMICFRS report in detail, assurance is sought from officers that appropriate consideration and action is taken in respect of the report recommendations. This is particularly the case if there has been a grading of “inadequate” or “requires improvement”. * A HMICFRS recommendations tracker remains in development. |
| Civil Claims | Overview of civil claims and other legal proceedings | * At the July 2018 session JIAC received an overview of all in-house claims handling and other legal proceedings. * The JIAC plan of work was revised to include quarterly reports on all civil claims activity to provide a higher level of assurance to the PFCC and CC about the governance of this area. |
| Information Governance | Reviewing associated Corporate Strategy  Review reports from Senior Information Risk Owner  Considering any implications for governance | * JIAC received an overview of Information Governance during the year and has received specific Internal Audit reports. * A Lead Member has been identified to assist in the JIAC’s understanding of issues and progress. * Regular Information Assurance updates will flow from the Force Information Assurance Board and quarterly reporting has been added to the JIAC plan of work. |

Appendix B

CIPFA Self-Assessment of Good Practice

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Good practice questions** | | **Yes** | **Partly** | **No** |
| **Audit committee purpose and governance** | |  |  |  |
| 1 | Does the authority have a dedicated audit committee? | X |  |  |
| 2 | Does the audit committee report directly to full council? (Applicable to local government only.) | Not applicable to Police audit committees | | |
| 3 | Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA’s Position Statement? | X |  |  |
| 4 | Is the role and purpose of the audit committee understood and accepted across the authority? | X |  |  |
| 5 | Does the audit committee provide support to the authority in meeting the requirements of good governance? | X |  |  |
| 6 | Are the arrangements to hold the committee to account for its performance operating satisfactorily? | X |  |  |
| **Functions of the committee** | |  |  |  |
| 7 | Do the committee’s terms of reference explicitly address all the core areas identified in CIPFA’s Position Statement? |  |  |  |
| good governance | X |  |  |
| assurance framework | X |  |  |
| internal audit | X |  |  |
| external audit | X |  |  |
| financial reporting | X |  |  |
| risk management | X |  |  |
| value for money or best value | X |  |  |
| counter-fraud and corruption. | X |  |  |
| 8 | 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 |  |  |
| 9 | Has the audit committee considered the wider areas identified in CIPFA’s Position Statement and whether it would be appropriate for the committee to undertake them? [[1]](#footnote-1) | X |  |  |
| 10 | Where coverage of core areas has been found to be limited, are plans in place to address this? | X |  |  |
| **Good practice questions** | |  |  |  |
| 11 | Has the committee maintained its advisory role by not taking on any decision-making powers? | X |  |  |
| **Membership and support** | |  |  |  |
| 12 | Has an effective audit committee structure and composition of the committee been selected?  This should include:   * separation from the executive * an appropriate mix of knowledge and skills among the membership * a size of committee that is not unwieldy * where independent members are used, that they have been appointed using an appropriate process. | X  X    X  X |  |  |
| 13 | Does the chair of the committee have appropriate knowledge and skills? | X |  |  |
| 14 | Are arrangements in place to support the committee with briefings and training? | X |  |  |
| 15 | Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory? | X |  |  |
| 16 | Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer? | X |  |  |
| 17 | Is adequate secretariat and administrative support to the committee provided? | X |  |  |
| **Effectiveness of the committee** | |  |  |  |
| 18 | Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work? |  | 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 |

Appendix C

Evaluating the Effectiveness of the Audit Committee

The Committee assessed each area and agreed a score from 1 to 5. 1 means no evidence can be found that the audit committee has supported improvements in this area. 5 means clear evidence is available from several sources that the committee is actively supporting improvements across all aspects of this area.

|  |  |  |
| --- | --- | --- |
| **Areas to Add Value** | **Agreed Score** | **Areas to Develop** |
| Promoting the principles of good governance and their application to decision making. | 5 |  |
| Contributing to the development of an effective control environment. | 5 | The Committee will consider the need for further assurance once the revised Corporate Governance Code and Framework has been implemented. |
| Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks. | 3 | The Committee will consider the need for further assurance once the Risk Committee has been established. |
| Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively. | 5 |  |
| Supporting the quality of the internal and external audit activity, particularly by underpinning its organisational independence. | 5 |  |
| Aiding the achievement of the authority’s goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements. | 5 |  |
| Supporting the development of robust arrangements for ensuring value for money. | 4 |  |
| Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks. | 3 |  |
| Promoting effective public reporting to the authority’s stakeholders and local community and measures to improve transparency and accountability. | 5 |  |
| Awareness of and compliance with the CIPFA self-assessment of Good Practice | 5 |  |

**Issues arising from this self-assessment are:**

* The Committee will consider the need for further assurance once the revised Corporate Governance Code Framework has been implemented following the change of PFCC responsibility to include the FRS.

* The Committee will consider the need for further assurance once the Risk Committee has been established.

Appendix D

Committee Members Assessment – Knowledge and Skills Framework

(Based on Appendix C of CIPFA’s “Audit Committees - Practical Guidance for Local Authorities and Police”)

|  |  |  |
| --- | --- | --- |
| **Knowledge area** | **Details of core knowledge required** | **Identified Need for Training** |
| Organisational knowledge | An overview of the governance structures of the authority and decision-making processes.  Knowledge of the organisational objectives and major functions of the authority. | Continued updates required on:   * Transform 2020 * Fire Service * Enable Collaboration   Continued training on areas specific or unusual to the police |
| Audit committee role and functions | An understanding of the audit committee’s role and place within the governance structures. Familiarity with the committee’s terms of reference and accountability arrangements.  Knowledge of the purpose and role of the audit committee. |  |
| Governance | Knowledge of the six principles of the  CIPFA/SOLACE Good Governance Framework  and the requirements of the Annual Governance Statement (AGS).  Knowledge of the local code of governance. |  |
| Internal audit | An awareness of the key principles of the Public Sector Internal Audit Standards and the Local Government Application Note.  Knowledge of the arrangements for delivery of the internal audit service in the authority and how the role of the head of internal audit is fulfilled. |  |
| External audit | Knowledge of the role and functions of the external auditor and who currently undertakes this role.  Knowledge of the key reports and assurances that external audit will provide.  Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken. |  |
| Risk management | Understanding of the principles of risk management, including linkage to good governance and decision making.  Knowledge of the risk management policy and strategy of the organisation.  Understanding of risk governance arrangements, including the role of members and of the audit committee. |  |
| Financial  management and accounting | Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them.  Understanding of good financial management principles.  Knowledge of how the organisation meets the requirements of the role of the chief financial officer, as required by the CIPFA Statement on the Role of the Chief Financial Officer in Local Government. |  |
| Counter-fraud | An understanding of the main areas of fraud risk the organisation is exposed to.  Knowledge of the principles of good fraud risk management practice (CIPFA Code of Practice on managing the risk of fraud and corruption (2014)).  Knowledge of the organisation’s arrangements for tackling fraud. |  |
| Values of good governance | Knowledge of the Seven Principles of Public  Life.  Knowledge of the authority’s key arrangements to uphold ethical standards for both members and staff.  Knowledge of the whistleblowing arrangements in the authority. |  |

**The training needs arising from this assessment are:**

* Ongoing need to be updated with developments with and impact of Fire and Rescue Service, Transform 2020 and Enable Collaboration – maintained as a regular JIAC agenda items
* Continued training in areas specific or unusual to the police

1. Audit committees can also support their authorities by undertaking a wider role in other areas including: Considering governance, risk or control matters at the request of other committees or statutory officers; Working with local standards committees to support ethical values and reviewing the arrangements to achieve those values; Reviewing and monitoring treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.3; Providing oversight of other public reports, such as the annual report. [↑](#footnote-ref-1)