

**JOINT INDEPENDENT AUDIT COMMITTEE OF THE POLICE AND CRIME COMMISSIONER OF
NORTH YORKSHIRE AND THE CHIEF CONSTABLE OF NORTH YORKSHIRE POLICE**

Terms of reference:

Composition of the JIAC

That the JIAC comprises 5 members, including 1 Chair, who are independent of the Commissioner's office and North Yorkshire Police. The length of each appointment will be confirmed on recruitment, but will be between 2 and 4 years, with a maximum term of four years.

The following will also attend every ordinary meeting of JIAC:

- Commissioner's Chief Executive Officer
- An operational member of the Chief Officer Team
- Commissioner's Chief Finance Officer
- Chief Constable's Chief Finance Officer
- External Auditor (maximum x2)
- Internal Auditor (maximum x2)
- Secretarial and business support (maximum x2)

Other attendees and be confirmed by the Chair as and when required.

Quorum of the JIAC

No decisions can be made at the meeting of the JIAC unless at least 3 Members of the JIAC are present, including the Chair.

Press and Public

The Public shall be admitted to all meetings of the JIAC unless excluded by resolution in accordance with the provisions of the Local Government Act 1972 (Schedule 12a), as amended by the Local Government (Access to Information) Act 1985.

A member of the public will not be permitted to speak or ask questions at the meeting except with the consent of the meeting chair.

Exclusion of Public Access

The public must be excluded from meetings whenever it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that confidential information would be disclosed.

Confidential information means information given to the Commissioner or Chief Constable by a Government Department on terms which forbid its public disclosure or information which cannot be publicly disclosed by Court Order.

Items will be considered **'Below the Line'** or 'not for publication' when they contain exempt information as defined by schedule 12 of the Local Government Act 1972.

Individual members of the public may be excluded at the discretion of the meeting chair on the basis of maintaining good order.

Purpose

The JIAC is responsible for enhancing public trust and confidence in the governance of the Commissioner's office and North Yorkshire Police. It also assists the Commissioner in discharging statutory responsibilities in holding the Police Force to account, and ensures that effective governance and risk management arrangements are in place and functioning efficiently and effectively. This is achieved by;

- Advising the Commissioner and Chief Constable of North Yorkshire Police according to good governance principles
- Independently scrutinising financial and non-financial performance to the extent that it affects the Commissioner's office and North Yorkshire Police exposure to risks and weakens the internal control environment
- Providing independent assurance on the adequacy and effectiveness of the Commissioner's office and North Yorkshire Police internal control environment and risk management framework.
- Overseeing the effectiveness of the framework in place for ensuring compliance with statutory requirements (and in particular those in respect of health and safety and equalities and diversity.)
- Overseeing governance and monitoring of governance within the organisation.
- Overseeing the financial reporting process

To aid the JIAC in delivering its purpose and objectives the Commissioner will make available funds for the JIAC to take independent legal and financial advice where the JIAC deems it is reasonably necessary to do so. Where the JIAC deems this advice is necessary it should be discussed and coordinated with the Commissioner's Monitoring Officer and the Chief Finance Officers of the Commissioner and Chief Constable.

Objectives

The JIAC meets at least four times a year (likely to be March, June, September, December, although these will be agreed at the end of each financial year for the forthcoming year) and in effectively discharging its function is responsible for:

Internal Control Environment

- Satisfying itself as to the effectiveness of the internal control framework in operation within the Office of the Commissioner and North Yorkshire Police and advising the Commissioner and Chief Constable of North Yorkshire Police as appropriate.

- Considering the Annual Governance Statement for publication with the annual accounts, together with associated action plans for addressing areas of improvement and advising the Commissioner as appropriate.

Corporate Risk Management

- Approving the Commissioner's and North Yorkshire Police's corporate risk management strategy and framework; ensuring that an appropriate framework is in place for assessing and managing key risks to the Office of the Commissioner and North Yorkshire Police.
- Considering the financial risks to which the Commissioner and North Yorkshire Police are exposed and approving measures to treat, tolerate, transfer or terminate them as appropriate.
- Providing assurance to the Commissioner and Chief Constable of North Yorkshire Police as appropriate on the effectiveness of the risk management framework in operation.
- Providing oversight and scrutiny of the risk registers of both the Commissioner and Chief Constable

Regulatory Framework

- Maintain an overview of the governance framework in respect of contract procedure rules, financial regulations and codes of conduct and behaviour.
- Review any issue referred to it by the statutory officers of the Commissioner and Chief Constable and make recommendations as appropriate.
- Monitor the policies of both the Commissioner and Chief Constable on the making of protected disclosures (whistleblowing) and any anti-fraud & anti-corruption strategy.

Internal Audit

- Advising the Commissioner and Chief Constable of North Yorkshire Police on the appropriate arrangements for internal audit, the appointment of the Internal Auditors and approving the Internal Audit Strategy.
- Approving the internal audit annual programme.
- Overseeing and giving assurance to the Commissioner and Chief Constable of North Yorkshire Police on the provision of an adequate and effective internal audit service; receiving progress reports on the internal audit work plan and ensuring appropriate action is taken in response to audit findings, particularly in areas of high risk.
- Considering the Internal Audit's annual findings on the internal control environment for the Office of the Commissioner and North Yorkshire Police; ensuring appropriate action is taken to address any areas for improvement.
- Reviewing and monitoring the effectiveness of office of the Commissioner and North Yorkshire Police on fraud, irregularity and corruption.

External Audit

- Advising the Commissioner and Chief Constable of North Yorkshire Police on the appointment of external auditors.
- Approving/recommending on behalf of the Commissioner and Chief Constable of North Yorkshire Police the external audit programme and associated fees
- Reviewing the external auditor's Annual Completion Report and any other reports; reporting on these to the Commissioner and Chief Constable of North Yorkshire Police as appropriate and including progress on the implementation of agreed recommendations.
- Reviewing External Auditor's Annual Audit Letter and making recommendations as appropriate to the Commissioner and Chief Constable of North Yorkshire Police.

Financial Reporting

- Reviewing the Annual Statement of Accounts and make recommendations, or bring to the attention of the Commissioner or Chief Constable, any concerns or issues.
- Considering whether appropriate accounting policies have been followed and any changes to them.

Inspection and Review

- Considering HMIC, external review agencies and any internal inspection reports that provide assurance on the internal control environment and/or may highlight governance issues for the Office of the Commissioner and/or North Yorkshire Police.

Civil Claims

- Maintaining an overview of civil claims and other legal proceedings affecting or revealing matters of good governance.

Information Governance

- Reviewing Corporate Strategy, policies and procedures in relation to Information Governance for both the Commissioner and Chief Constable.
- Reviewing reports from the Senior Information Risk Owner (SIRO), of both the Commissioner and Chief Constable, relating to the implementation of the corporate strategy, compliance with the legal framework regulating data protection and other information governance.
- Considering any implications for governance and the annual governance statements of both the Commissioner and Chief Constable from issues in this area.