



JOINT INDEPENDENT AUDIT COMMITTEE



Annual Assurance Report 2024 from the Joint Independent Audit Committee to the PCC for Thames Valley and the Chief Constable of Thames Valley Police

Introduction

The Joint Independent Audit Committee (JIAC) is a key part of the governance of both Thames Valley Police (TVP) and the Office of the Police and Crime Commissioner (OPCC). It oversees an independent assurance regime which checks that appropriate controls are in place and critical risks are being managed. The Chief Constable and the PCC rely on JIAC's work when certifying the accounts.

This Report explains how the Committee has complied with its responsibilities, and presents summary conclusions, for the last twelve months to December 2024.

JIAC operates through four formal meetings per year attended by senior leaders in TVP and OPCC; supported by private briefings from the PCC, Chief Constable and both Internal and External Audit; and supplemented by individual JIAC members observing key elements of TVP's governance bodies. JIAC members have also been invited to visit TVP operational centres or observe parts of TVP's work; and we receive a range of reports, including from HMICFRS.

TVP relies on a range of services delivered through partnerships with other Forces. This year we have taken first steps in expanding JIAC's work to provide oversight of governance in the South East Regional Crime Unit (SEROUC), Counterterrorism Policing South East (CTPSE), and the Chiltern Transport Consortium (CTC), the three partnerships in which TVP is the lead partner.

This year we have welcomed a new member to JIAC, alongside the two recent joiners (end of 2023); and confirmed appointments of new Chair and Deputy Chair. Our new members bring substantial experience from industry and government, in financial, operational, leadership and management roles.

GENERAL OBSERVATIONS AND OVERALL NARRATIVE

We are pleased to report that, as in 2023, the risk management and internal control environment in TVP and OPCC was, overall, operating efficiently and effectively.

TVP and OPCC are diligent in applying **controls and risks**. Senior leadership is alert to risks, bringing an informed and thoughtful perspective to discussions. The management teams in both organisations operate good controls and prioritise actions appropriately. The number of outstanding **audit actions** remains high and renewed management focus has halted the deterioration seen last year; but there remains a need for continued management attention to this area.

New **governance mechanisms** were launched by PCC and TVP this year. So far we have been impressed by the renewed engagement these committees are bringing, and the way TVP/PCC are using external insight to explore ethical questions and other risks.

The **financial position** is stable, although reserves are at a lower level than previously. It remains difficult for TVP to establish and govern multi-year change programmes when their income position is principally set on a 1-year basis; and to commit to service provision when it is absorbing the “churn” of retention on top of fresh demands from central government. Further cost pressures are expected in 2025, with increased National Insurance costs, new resources which may not be not fully funded, and additional targets to meet.

The **external audit** process offers a clean bill of health, albeit with a higher than usual number of corrections. We have reviewed the latter and confirmed it is receiving adequate attention within the teams concerned.

We have seen promising early steps towards developing the Force’s **talent strategy**, ie a multi-year view of what skills and culture will be required in response to changing policing methods and crime types, and we look forward to this becoming a key management tool.

From a governance perspective, sustaining pace in **IT/data systems and skills** is critical to a modern organisation. TVP’s systems are viewed as good when compared with other Forces; but we have expressed concern that they fall significantly short of what a commercial organisation of comparable scale (eg FTSE250) would require. There is opportunity for improvement across most of the IT estate: we have seen areas where there is significant manual workload, reduced efficiency and increased errors (eg in financial processes). Looking further ahead, there is a significant journey to bring on board technology which will underpin future policing, and in particular the Chief Constable’s intent for TVP to become a data-led organisation. We will look forward to strategic planning and investment in 2025.

In particular most organisations are rapidly addressing the opportunities (and risks) of **Artificial Intelligence**—both for major new capabilities and for “everyday” workforce tasks. We have seen ways in which AI would reduce process costs and increase frontline policing effect. We look forward to TVP (and indeed Home Office, NPCC etc) moving this topic forward in 2025.

Cyber threat remains an issue requiring (and receiving) management engagement. We have cautioned against complacency as TVP has not knowingly experienced a

significant cyber attack. We have also encouraged TVP to consider the risks emerging from new types of AI-enabled fraud.

Reputational risk continues to be a governance focus, given heightened public concern surrounding the Metropolitan Police, in particular. This year, OPCC and TVP have set up new governance bodies to focus on core underlying issues including race, ethics, and public trust as well as critical areas of policing including rape and sexual assault. These actions, combined with TVP's continued good record in sustaining community engagement and the quality of work from its Professional Standards Department, reassure us that TVP is in a strong position overall, although a number of recent cases have attracted public interest.

Yet again the **programme to replace the Airwave radio system**, led by the Home Office, has been reported to us as *unacceptably high-risk and without a clear resolution timetable*—a rare and toxic combination. Management reports are unchanged since our last report 12 months ago. Failure of the police radio system could place lives at risk, both of the public and of officers; the current state is not robust, with danger signs (occasional failures which take too long to escalate and address) and deficiencies (eg limited radio coverage in some key locations); and future strategic initiatives around data may be impeded by poor communication infrastructure. TVP continues to do what it can locally, but the absence of risk mitigation timetable cannot continue. We recommend that TVP/OPCC re-escalate this risk (and its lack of planned resolution) to the Home Secretary, noting JIAC's commentary from a "good governance" and risk mitigation perspective.

In pursuit of a number of strategic and operational objectives, TVP plans to rationalise and expand parts of its physical estate. We will be looking more closely at the governance of **estates strategy** in the coming year, having picked up some concerns during 2024.

TVP and OPCC rely on **local partnerships**, eg social care and mental health, prisons and probation, as well as the broader criminal justice system. Several of these appear to be under strain and place TVP's effectiveness and efficiency at risk. Generally we have been reassured by TVP's and OPCC's approach: we have seen TVP play a valuable role in strengthening these partnerships where they have the ability to do so. We will continue to monitor this aspect in the coming year.

Finally, we would like to record our thanks for the **openness and access** which both TVP and OPCC have provided, and for the participation of their management teams in our work.

DETAILED REPORT ON ASSURANCE IN 2024

Financial Management and Reporting

We received updates during 2024 on progress to complete the external audit of the separate Statement of Accounts for 2022/23 and 2023/24 for the PCC & Group and the Chief Constable. We received and discussed the Annual Audit Report at our

meeting in September, which included the Auditor's value for money (VFM) commentary.

In March 2024 we received a copy of the Annual Treasury Management Strategy Statement for 2024/25 which we reviewed and scrutinised robustly. We considered and noted the Treasury Management Annual Report for 2023/24 in June. This report explained how officers had complied with the annual treasury strategy statement. We were reminded of the established governance arrangements, and that regular progress reports during the year were presented to the PCC and Chief Constable rather than the Committee.

We also conducted a brief review of the Health of Finance Processes, with a verbal summary being presented at the June 2024.

We also received a report on the financial position at year end, with contextual breakdowns on expenditure and income lines, for the Chiltern Transport Consortium.

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; and they are receiving strong support from leadership in both organisations.

Internal Control and Governance Environment

In March, we received an initial draft of the 2023/24 Annual Governance Statement (AGS) for consideration. 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 June. 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 2023/24.

In March, we received the updated Framework for Corporate Governance for 2023/24, 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. Only minor amendments were required this year to ensure that it remained relevant and fit for purpose.

In June we received an annual report from the Director of Information, as the Senior Information Risk Owner (SIRO), summarising information assurance and information governance during 2023/24, and providing assurance that information risks were being managed effectively. This area remains complex and challenging for the Force. The report also provided a view on the structure and governance, SIRO decisions for 2024/25, recorded security incidents for 2024/25 and security control documents. The Force have carried out maturity self-assessments against its core

functions to provide a baseline, as well as areas for future improvement. We noted both progress and continued management attention in this area.

In March, we received a verbal update on TVP's Force Management Statement which highlighted areas of risk and investment for future years.

In March, we also received the PESP Assurance Report 2023 which provided independent assurance as to the adequacy and effectiveness of the Force's arrangements for handling and dealing with complaints made against the Force.

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

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 Force continue to manage risks and issues separately, which is a pleasing development.

We have previously suggested that the Force prioritise issue, risks and incidents not just by operational impact (ie lost work) but also by potential for public harm (eg delays to safety-critical attendance). Work in this area has begun but further attention is required to this aspect.

Significant operational risks currently facing the Force relate to overall demand, custody, fleet management, intelligence capacity and general backlogs. Additional risks relate to the Force's resources, recruitment and attrition.

Reputational risk has been a management focus this year. We have been briefed on how this risk translates into TVP's area and we noted a range of important initiatives to pre-empt similar issues impacting TVP, including a strong focus on Violence against Women and Girls (VAWG), close senior attention to culture and misbehaviour, and acceleration of action when personnel incidents arise. Despite a number of cases emerging, TVP has acted strongly to ensure that it sustains public confidence. We will continue to keep an eye on this area in 2025.

A number of HR-related issues and risks have been identified during the year. We are pleased to welcome TVP's new HR Director and have proposed a number of areas where controls and risks warrant attention.

We also noted that the top issue remains the programme to replace the Force's radio systems. This Home Office led issue has no currently proposed resolution date, a situation which we find unacceptable.

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

We have received regular quarterly updates from the Force on business continuity, including incidents and exercises.

We are content that business continuity is treated as a serious issue by senior officers within the Force; likely failures are understood and rehearsed; and previous learning has been used to good effect.

We are satisfied that the business continuity management processes are operating efficiently and effectively in identifying issues and capturing organisational learning and are no significant issues have arisen to date.

We are alert to the need for technical continuity (eg robust recovery of IT services) to remain an area of management focus and investment—particularly given the sharp rise in ransomware attacks, for which highly resilient systems are a critical survival tool. We have also recommended that attention be given not just to scenarios where systems remain available but may become “partially untrusted” as a result of a cyber incident. We will look forward to further developments in this area during 2025.

Internal Audit

In June we received the annual report from the Chief Internal Auditor. We were pleased to note that the 2023/24 Joint Internal Audit Plan had been completed in full. Of the 23 assurance ratings provided, 2 received substantial assurance (9%), 17 (74%) had received reasonable assurance, and 4 (17%) had received limited assurance. No audit received 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 13 sources identified 6 (33%) were deemed to provide substantial assurance and 7 (39%) were deemed to provided reasonable assurance. There were some less positive outcomes with 4 (22%) providing limited assurance and 1 (6%) providing no assurance.

We are pleased that the audit programme continues to return a range of assurance levels, this is a reflection of both the independence of the process and its effectiveness in targeting a cross section of matters within the Force and OPCC.

We received and endorsed the Internal Audit Strategy and Annual Plan 2024/25 at our meeting in March. 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 2024.

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, with the opinion being an increase on the previous year's outcome. We are satisfied that in general, there is an effective system of risk management, control and governance to address the risk that objectives are not fully achieved, but this is an area we will monitor during 2025.

In March and September, 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. We have also received updates on the suggestions raised as part of the team's external Public Sector Internal Audit Standards assessment, which took place in May 2022. It was pleasing to note that the team have implemented the three suggestions and continue to fully conform to all the standards.

We have received and debated regular update reports each quarter on progress of agreed actions in internal audit reports. It is disappointing to note that although the number of outstanding audit actions has decreased from its peak of 60 in 2023, the number during 2024 was consistently above 30. Overdue actions are discussed at each meeting and we hope to see significant action during 2025 to reduce the number of overdue actions.

We continue to have confidential access to the Chief Internal Auditor and his team to discuss both specific actions and the context of the Audit programme in TVP/PCC and gain good assurance from these conversations.

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 March the external auditor, EY, presented the 2022/23 Draft Results Report and planning for 2022/23; and we agreed the audit strategy. In terms of VFM risks, the

main focus would be: financial sustainability; governance; and improving economy, efficiency and effectiveness.

In September, we also received EY's 'Interim Audit Results Report 23/24' which detailed how they would carry out their responsibilities as the external auditors.

The report also included an update on the progress of the 2023/24 audit. The Committee has expressed concern about delays in the audit process: these are being addressed nationally and a satisfactory resolution is anticipated.

People & Wellbeing

In June, we received a report on Force performance relating to People and Wellbeing. The report covered governance and accountability, the Directorate's strategic ambitions and priorities, context and summary of performance for 2023/24, key areas of priority for 2024/25 and future risks and mitigation.

The Committee challenged robustly the detail to gain assurances on the Force's arrangements. We will maintain a close interest in this key area of risk for the Force.

Health & Safety; Wellbeing

We received summary reports on the principal activities and outcomes relating to the promotion and management of Health & Safety (H&S) Management in TVP during 2023/24; and on the actions being taken to ensure wellbeing of officers and staff. We were assured that these areas are receiving sufficient attention. We identified gaps in Fire Safety planning and management and these were brought back to us in December.

Diversity, Equality and Inclusion

In June we received the 2023/24 annual report on diversity, equality and inclusion which showcased the achievements from the past 12 months. The report covered the following areas: context and strategic governance, aims and priorities, 2023/24 performance, future risks and mitigations and planned activities for 2024/25.

We recognise the ambition of Force leadership on this important issue, and look forward to them building on the achievements to date and delivery of the key areas of priority.

Inspection and Review

His Majesty's Inspectorate of Constabulary, Fire and Rescue Services (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 are confident that the Chief Constable and his management team consider each report in detail, irrespective of whether it relates directly to Thames Valley Police and, where appropriate, agrees an appropriate action plan. We also note that the PCC considers and publishes a response to each relevant HMICFRS report.

The Committee continue to receive copies of HMICFRS reports and PCC responses in a timely manner. The Committee received responses to the following:

- An inspection of the south-east regional response to serious and organised crime (August 2024).
- Joint targeted area inspection of the multi-agency response to identification of initial need and risk in Buckinghamshire (March 2024).

Accountability Arrangements

Our operating principles require us to:

- On a timely basis report to the PCC and the Chief Constable with advice and recommendations in relation to any matters that JIAC considers relevant to governance, risk management and financial management.
- Report to the PCC and the Chief Constable on 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 performance against JIAC's operating principles and report the results of this review to the PCC and the Chief Constable.

We reviewed the governance arrangements covered by JIAC and concluded that the key inter-force collaborations would benefit from inclusion in JIAC's scope. In 2024 we received an initial briefing from each of SEROCU, CTC and CTPSE. We have advised other forces of this work and invited their input for future JIAC reviews.

We have had regular access to the finance teams in TVP and OPCC and appreciate their openness and support.

We are grateful to the PCC and the Chief Constable for affording us regular discussions as well as for the attendance of the PCC and the Deputy Chief Constable at meetings of the JIAC, enabling a continuous dialogue through the year on matters of interest, which have been described in the main body of this report.

Other Matters

Other matters considered by the committee during 2024 include:

- We attended and observed meetings of the Professional & Ethical Standards Panel (PESP) up until its final meeting in July 2024.
- Following the OPCC's review of its scrutiny arrangements, a new Independent Scrutiny and Oversight Board (ISOB) has been introduced. We attended and observed the first meetings of the board.

- We received a verbal update on the new PCC's Police and Crime Plan, strategy, aims and objectives.
- We received an overview of the collaborations the Force are involved in as either lead Force or contributory Force. We have clarified the JIAC's role and involvement in the governance arrangements for key collaborations and will continue to liaise with other Forces on this matter during 2025.
- We conducted deep dive work in relation to: retention; digital innovation; custody risk register; and appropriate adults.
- We conducted a short review of finance process effectiveness, following an unexpected number of corrections identified by the external auditors.
- We have a keen interest in how the Force manages the risk of fraud. At the September 2024 meeting, we received reports on the Force's Fraud Policy and external fraud risk horizon scanning, the general management of fraud risk and related internal control framework. We have recommended that the Force continue work on future fraud risks in order to be prepared for future threats including the use of AI in fraud.
- We received useful updates on the governance, demand, performance and risk management arrangements within the Counter Terrorism Policing South East (CTPSE) and South East Regional Organised Crime Unit (SEROUC) functions.

Individual members of JIAC have visited key areas of the Force's work including Contact Management, Incident & Crisis Response, Roads Policing, and Firearms. Feedback has been provided to TVP leadership.

General

We are pleased to report that the arrangements agreed nine 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 ISOB as an observer.
- Attend any training and conference events that will ensure members are up to date with the policing landscape and audit requirements.
- Observe the regular Force Performance meetings.
- Observe the Hampshire and Thames Valley Policing Collaboration Governance Board.
- Observe the Force Transformation Board.

JIAC members continued to develop their skills and knowledge. New members of JIAC attended a 2-day CIPFA training course "Introduction to Police Audit Committees"; and one member attended a CIPFA update meeting for Police Audit Committee members.

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. One new member has joined the committee, Kay Taylor.

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 good 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.

Focus for the coming year

The year ahead (2025) will be demanding due to:

- Challenges recruiting and retaining police staff;
- Onboarding new police officers recruited under the Police Uplift Programme;
- Reduced national public sector finances with consequent impacts both directly and on the national programmes on which TVP depends;
- Increased and changing demand profile;
- Continued pressure on ethics, behaviour and culture;
- Delivery of the Chief Constable's strategic intent for the future of TVP, including the necessary shifts in talent and technology—with associated delivery risks and governance challenges.

In addition to our continued scrutiny of Force and PCC governance and management, we expect to look further at:

- The risk profile of the digital forensics building programme;
- The Force's strategic management of its property portfolio;
- The Force's strategic management of future talent needs;
- Transport strategy, both Force needs and the operations of the Chiltern Transport Consortium;
- HR processes and controls;
- Ongoing development of the Force's digital response including a robust multi-year strategy;

- People and culture;
- Health and safety including continued strengthening of H&S governance;
- Environmental commitments and their implementation.

We will continue our scrutiny of governance in key partnerships (organised crime, counterterrorism, and transport consortium) for which we took early steps in 2024.

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.

Summary conclusion

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.

Joint Independent Audit Committee

Members:

Stephen Page (Chair)
Melissa Strange (Deputy Chair)
Luca Raffelini
Kay Taylor (from September 2024)
Chris Westcott

20 December 2024

Appendix 1

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.