

Appendix

JOINT INDEPENDENT AUDIT COMMITTEE FOR THE NORTHUMBRIA POLICE AND CRIME COMMISSIONER AND CHIEF CONSTABLE

TERMS OF REFERENCE

To consider, review, comment and make recommendations to both the Police and Crime Commissioner and Chief Constable where appropriate on the following:-

Audit activity

- The Chief Internal Auditor's annual report and opinion, a summary of internal audit activity (actual and proposed) and the level of assurance it can give over the Police and Crime Commissioner's and Chief Constable's corporate governance arrangements.
- Summaries of specific internal audit reports as requested.
- Reports dealing with the management and performance of the providers of internal audit services.
- A report from internal audit on agreed recommendations not implemented within a reasonable timescale.
- The external auditor's annual letter, relevant reports, and the report to those charged with governance.
- Specific reports as agreed with the external auditor.
- The scope and depth of external audit work and to ensure it gives value for money.
- The commissioning of work from internal and external audit.
- Any proposals affecting the provision of internal audit.

Regulatory framework

- To maintain an overview of the Scheme of Consent in respect of contract procedures rules, financial regulations and codes of conduct and behaviour.
- To review any issue referred to it by the Police Crime Commissioner or Chief Constable.
- To monitor the effective development and operation of risk management and corporate governance arrangements for the Police and Crime Commissioner and Chief Constable.

- To monitor any codes of governance or policies relating to declarations of interest, gifts and hospitality and expenses.
- To oversee the production of and approve the Police and Crime Commissioner's and Chief Constable's Annual Governance Statements.
- To monitor the whistle blowing arrangements and counter fraud and corruption strategy of the Police and Crime Commissioner and Chief Constable. To oversee the Police and Crime Commissioner's and Chief Constable's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
- To consider any policy or strategy regarding treasury management arrangements.
- To consider the Police and Crime Commissioner's and Chief Constable's compliance with its own and other published standards and controls.