



## JOINT INDEPENDENT AUDIT COMMITTEE



### **Annual Assurance Report 2016 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 2016 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 2015 to December 2016.

The Committee's last annual report, presented to the PCC and Chief Constable at the Joint Independent Audit Committee meeting held on 16<sup>th</sup> December 2015, 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. However, we did state that we would retain a close interest in, and scrutiny of, the transformation of the ICT systems and infrastructure which are recognised as being business critical, costly and in need of ongoing improvement. We will explore this issue in more detail later in this report.

#### **Financial management**

We received and reviewed the separate Statement of Accounts for 2015/16 for the PCC & Group and the Chief Constable at our special meeting on 9<sup>th</sup> August 2016, together with the external auditors 'Audit results report for the year ended 31<sup>st</sup> March 2016'.

We note with approval that the external auditor, Ernst & Young, issued an unqualified audit opinion and an unqualified value for money conclusion for both the PCC and Chief Constable. It was also pleasing to hear from the external auditor that TVP were one of their first clients nationally, including local policing bodies, to have their 2015/16 accounts formally closed and signed-off and this was due to excellent project planning within and between the OPCC and Force Finance Departments and their effective working relationship with external audit staff.

We received the Annual Audit Letter on 1<sup>st</sup> November together with the full audit closure certificate which had been held up due to delays in being able to submit the Whole of Government Accounts work. We understand that this delay was due to problems at the Government end (i.e. DCLG) rather than TVP staff or Ernst & Young.

Last December [2015] we received a draft copy of the Annual Treasury Management Strategy Statement for 2016/17 which we reviewed and scrutinised robustly, before it was formally approved by the PCC in January 2016. Following the member training session on

treasury management in June 2016 we considered and noted the annual treasury report for 2015/16. 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.

### **Internal control and governance**

As a result of serious concerns identified and raised in last year's assurance report, we have continued to retain a close interest in, and scrutiny of, the transformation of the ICT systems and infrastructure. Several unexpected challenges have arisen this year requiring even greater scrutiny by the JIAC of the overall ICT strategy, which is business critical, costly to transform and requires radical improvement.

In March 2016 we received a confidential briefing on the critical issue of the sudden departure of the Interim Head of ICT in January and the subsequent review of the ICT Business Partner model for delivering the ICT strategy.

In June we received a further update on ICT delivery. Whilst there were still a number of challenges to be overcome, the report highlighted the progress that had been made both in reducing the level of risk to the organisation and in restructuring and reshaping of the structures and processes to deliver the new plan.

In addition to receiving regular update reports on ICT to each meeting we have also been invited in October 2016 to attend appropriate meetings of the ICT 2020 Vision Board and Force Transformation Board to see, for ourselves, the corrective action being taken to overcome the problems identified earlier in the year and the progress being made to implement the agreed 5 year ICT strategy. We remain as observer on the joint Hampshire/TVP Bilateral Governance Board.

In June 2016 we considered and scrutinised the updated Framework for Corporate Governance 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. The Code of Corporate Governance had been completely re-written in order to comply with the CIPFA publication '*Delivering Good Governance in Local Government: Guidance note for police (2016)*'. Minor amendments were also made to Scheme of Corporate Governance and Financial Regulations to ensure they remain timely and fit for purpose.

We received a report from officers on the 'Review of the effectiveness of internal audit' and were pleased to note that the review team had concluded that the system of internal audit in Thames Valley was operating effectively and that the Annual Report and Opinion from the

Chief Internal Auditor could be relied upon to support the Annual Governance Statement (AGS) for 2015/16.

We then reviewed and considered the draft AGS for 2015/16. Whilst welcoming the fact that officers had not identified any significant governance issues that required immediate attention, and that there were only four potential issues that may have an adverse impact on the internal control environment during 2016/17, we challenged officers as to why the various collaboration meetings were not being held in a timely manner given the importance of the subject areas. We note that a timetable for regular meetings have now been established and implemented, and we will continue to monitor the process.

We requested and received in June a comprehensive report on the PCC's victims' commissioning activities and service provision. As well as outlining the contracts that had been awarded since 1<sup>st</sup> April 2015, we also received a copy of the PCC's Contract Management Strategy and the recent internal audit report on PCC commissioning arrangements which provided 'FULL' assurance on the relevant systems and processes.

We received a report in March 2016 which outlined progress against the three potential issues in the 2014/15 AGS action plan and a further update in September 2016 which provided an update on the four potential issues in the 2015/16 AGS action plan.

In her Annual Audit Letter, published on 26 October 2016, 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.

### **Complaints, integrity and ethics**

#### *Force Oversight arrangements*

In December 2015 we received an update on the Anti-Fraud and Corruption Strategy which explained, in particular, the various structures and processes the Force has in place to address issues relating to corruption in the workplace.

We have been provided with details of how complaints against the Force are managed by the Professional Standards Department (PSD) and, if recorded, are investigated and resolved either locally or by PSD investigators, depending on the severity of the case, with a right of appeal in every case. We have also been advised that the Head of PSD and the DCC meet monthly to review serious investigations.

We have been informed that the 'Integrity Sub-Group' reviews and make decisions on critical issues surrounding integrity which impact on the Force. It is chaired by the Head of PSD and

reports into the Force Security Board, which is chaired by the DCC. As with complaints, there is a degree of independent external oversight from the Independent Police Complaints Commission (IPCC) around integrity issues as all corruption allegations (conduct or complaints) must be referred to them at the intelligence gathering stage. They liaise directly with the investigators to ensure that their concerns are met and may, on occasion, take the lead on the investigation.

We attend, as observers, the bi-monthly meetings of the Complaints, Integrity and Ethics Panel to ensure that the PCC's oversight of complaints against the Force and other integrity and ethics issues are operating effectively in practice.

### **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, supplemented by the annual report on Force Risk Management in June 2016.

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.

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, supplemented by the annual report in June 2016. 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.

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.

To strengthen further the Committee's oversight in this area, the JIAC also attends the bi-annual strategic business continuity meeting chaired by the DCC.

## **Internal audit**

We scrutinised the proposed in-sourcing of internal audit, and were keen to ensure that the Chief Internal Auditor will have sufficient professional oversight and independence. The Chairman of the JIAC was invited to sit on the interview panel for the new Chief Internal Auditor, who formally started in May.

We received and endorsed the Internal Audit Strategy and Annual Plan 2016/17 at our meeting on 23<sup>rd</sup> March 2016. We noted that the annual plan included all relevant financial systems, as well other business critical functional areas and activities. In reviewing the Plan we asked officers to consider whether adequate audit coverage had been included for ICT systems, particularly given the number of business continuity failures in this key area, inconclusive ICT audits during 2015/16 and problems and delays being experienced earlier this year in implementing the 5 year ICT strategy. Having raised our concerns, officers reviewed the ICT coverage and presented regular updates during the year. We were pleased, in particular, to note the change in emphasis for ICT audits with a move away from auditing specific systems to a more inclusive review of project governance and programmes.

Although the costed 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.

In June 2016 we received the annual report from the Chief Internal Auditor. We were pleased to note that of the 24 audits planned for 2015/16, 21 had been completed. We received adequate explanations as to why 3 ICT programme audits had not been formally issued. Of the 21 completed audits, 2 had received full assurance, 13 had received majority assurance and 3 had received limited assurance. The remaining 3 audits were follow-up audits for which no rating was issued. We probed 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 majority 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 2016 and September 2016 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 no assurance is given.

We have received and debated regular update reports each quarter on progress of agreed actions in internal audit reports. Although the number of overdue actions has started to increase in recent months, we are reassured that management 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.

In September we received an update from the Chief Internal Auditor on some of the additional actions and pieces of work that had been undertaken since the internal audit service was brought in house in April. These included: a review of internal audit processes and documentation to simplify matters and avoid duplication; a change of 'audit opinions' to provide a more equal and gradual scale and a change of 'priority' wordings to provide more clarity on the significance of each action; revised the collaboration auditing principles which clarify and simplify the process for SE and bilateral audit reviews; will be seeking new sources of assurance for the annual internal audit report; implemented new internal governance arrangements including bi-monthly meetings with the Director of Finance and the Chief Finance Officer and are actively preparing for an external peer assessment of the internal audit service during 2017, to establish the service's compliance level with the Public Sector Internal Audit Standards (PSIAS).

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 2016 the external auditor, Ernst & Young [EY], presented its joint audit plan for the PCC and Chief Constable for the financial year ending 31<sup>st</sup> March 2016. 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. We were pleased to note that the audit fee for 2015/16 was held at the same cash level as in 2014/15.

Prior to the June 2016 meeting we received a presentation from EY on their work as external auditors. During the actual meeting we received their quarterly progress report in which the EY Executive Director informed us that they would have to include a new significant value for money (VFM) risk in relation to the key sub-criteria of informed decision making, resulting from concerns around ICT procurement and the 5 year ICT strategy Review in response to investigations underway within the force. The approach to this specific piece of work had been agreed with relevant chief officers, and was explained clearly to us. In addition to the above piece of work we were notified that the Director of Finance had also commissioned EY to assess the robustness of the response since the incident was identified and to ensure that the control structure moving forward is both robust and sound.

We probed the boundaries of EY's audit of TVP and Hampshire, and noted that Chinese walls operate between the two audits. This reinforced the importance of effective governance of the extensive collaboration arrangements.

At the June meeting we were informed of the new audit fees for 2016/17 which, we were pleased to note, were held at the same cash level for the second successive year.

At the special meeting on 9<sup>th</sup> August the External Auditor presented her Audit Results Report which summarised her audit conclusion in relation to the Group (i.e. PCC and Chief Constable) financial position and results of operations for 2015/16. This audit was designed to express an opinion on the 2015/16 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. Although EY had completed their additional work in respect of the significant VFM risk referred to above, and were able to conclude that TVP had put in place proper arrangements to secure VFM in its use of resources, we challenged very robustly some of the language being used in the Audit Results Report in this area. As in previous years we were informed that EY could not issue the final audit completion certificate due to delays at the DCLG end in being able to submit the Whole of Government Accounts (WGA) work.

On 1 November the External Auditor issued her Annual Audit Letter for the year ending 31<sup>st</sup> March 2016 to the PCC and Chief Constable which confirmed that she 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 and were pleased to hear that TVP were one of the first local policing bodies nationally to have their 2015/16 accounts formally signed-off by external audit. This is an excellent achievement and one we hope can be continued and built upon as we move towards the statutory earlier closedown (31<sup>st</sup> May) and audit sign-off (31<sup>st</sup> July) for the 2017/18 accounts. 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.

### **Future Audit Arrangements**

In September we received a report from the Chief Finance Officer which provided information on a sector-led procurement opportunity to join Public Sector Audit Appointments (PSAA) Limited for the procurement of external audit contracts with effect from 2018/19. Having listened to the arguments for and against such an approach, we were happy to support the principle of signing up to a sector led approach when the formal invites are issued later in 2016.

### **Health & safety and environment**

We need to be satisfied that an adequate and effective policy and practice framework is in place to discharge legal duties in relation to health and safety and has regard to the safety, health and welfare of police officers and police staff, people in the care and custody of Thames Valley Police (TVP) and all members of the public on police premises or property and/or affected by the activities of the police. The annual report of H&S is scheduled to be presented to the December 2016 JIAC meeting and we have not been able to scrutinise the

contents in time to provide assurances on whether this area of business is operating efficiently and effectively.

### **Equality & diversity**

Last December [2015] we received a comprehensive Equality and Diversity monitoring report which explained a number of changes to systems and process which had recently been approved by the Chief Constable's Management Team (CCMT), including proposals for the Diversity Board and Single Equality Scheme 2015-16.

Whilst the Chief Constable retains overall responsibility for equality and diversity, responsibility for external facing equality and diversity issues rests with the Assistant Chief Constable for Neighbourhood Policing and Partnerships and responsibility for internal facing equality and diversity issues with the Director of People.

The Single Equality Scheme has been moved under objective 7 of the Force Delivery Plan (i.e. Build confidence with all our communities and our people through our commitment to equality, diversion and inclusion) and, as such, is subject to quarterly reporting to the PCC as per the other 6 objectives. The equality and diversity annual report for 2016/17 will be presented to this Committee in June 2017. However, given that we haven't received any formal updates in the last 12 months we cannot provide an assurance opinion on whether the revised processes are operating effectively in practice.

### **Inspection and review**

Her Majesty's Inspectorate of Constabulary (HMIC) independently assesses police forces and policing across activity from neighbourhood teams to serious crime and the fight against crime – in the public interest. HMIC 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 HMIC report relevant to Thames Valley Police. The Committee has asked to be copied the reports and responses of the PCC

As far as we know HMIC 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.

### **General**

We are pleased to report that the arrangements agreed two 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

During the year we were provided with training by our Treasury management consultants on the principles of treasury management and how to scrutinise such management reports.

Some members attended the CIPFA Policing annual conference, discussing challenges faced by audit committees and proposed legislative changes that will impact on the work of audit committees.

One new member gained deeper insight on policing by spending a busy evening “ridealong” with police officers.

Over the year we had meetings with the Chief Constable, PCC and Senior staff for updates between formal JIAC meetings.

These briefings and invitations to attend internal Force meetings, coupled with the sharing of appropriate CCMT reports of interest, are raising 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.

We are grateful to the PCC and Chief Constable for agreeing to increase the membership of this committee from 3 to 5, and believe that the additional capacity has enabled us to increase our collective skills, knowledge, experience and resilience.

### **JIAC operating principles**

Our current operating principles are shown in Appendix 1. These are consistent with those previously used in the member recruitment process.

### **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 senior staff has enabled us to contribute to improved audit, risk management and internal controls.

We will continue our scrutiny around ICT and its impact on force change management, the delivery of force financial performance and operational effectiveness.

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.

### **Joint Independent Audit Committee**

Members:

Dr Louis Lee           (Chairman)  
Mr Richard Jones  
Mrs Alison Phillips OBE  
Dr Gordon Woods  
Mr Michael Day

15 December 2016

## 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
2. **June** – to consider the End of Year Report, the External Audit Plan and Fee and the Annual Governance Statement;
3. **September** – to consider the Statement of Accounts;
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
- Obtain assurance that an annual review of the effectiveness of the internal audit function takes place
- 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.

### 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

- 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
- Consider and comment upon the annual report of the Head of Internal Audit

### 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
- To undertake the future 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.