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Item 6

**JOINT INDEPENDENT AUDIT AND ETHICS COMMITTEE**

**ANNUAL REPORT TO THE POLICE AND CRIME PANEL 2017/18**

1. **INTRODUCTION**

The Joint Independent Audit Committee was established in November 2012. Following a review in 2016 the remit of the Committee was extended to include ethics and it was renamed the Joint Independent Audit and Ethics Committee (JIAEC). The Committee’s membership has remained consistent since its inception; Trevor Lake (Chair), Richard Baldwin and Ann Liston, all former Independent members of West Yorkshire Police Authority, and Harry Bower, a former member of the Police Authority’s Standards Committee.

Members were initially appointed to the Committee for a twelve month term which has been extended. The Chair’s term of office expires on 31 October 2019. The terms of office of the remaining members expire on 31 October 2018 and a recruitment programme is presently underway to appoint to the three vacancies.

**2. COMMITTEE OBJECTIVES AND KEY RESPONSIBILITIES**

The statement of purpose and terms of reference for the audit session of the committee is based upon guidance set out in “Audit Committees – Practical Guidance for Local Authorities” published by the Chartered Institute of Public Finance and Accountancy (CIPFA). The ethics session of the Committee provides independent assurance that ethics and integrity are embedded in West Yorkshire Police and the Office of the Police and Crime Commissioner.

The role of the Committee is not one of scrutiny or holding to account, but rather of providing appropriate assurance to the PCC and the Chief Constable on the adequacy of their governance, internal control and risk management arrangements and advice on the transparent and ethical service delivery.

The report at **Appendix A** is the annual report from the Chair of the JIAEC which sets out how the Committee has fulfilled its responsibilities.

**3. COMMITTEE ACTIVITY**

The Committee meets formally on a quarterly basis and also meets informally in workshop sessions. In addition the Chair of the Committee attends meetings with the PCC and Chief Constable, the Force Risk Management Group and the OPCC Good Governance Group. All members have received training in order to conduct Freedom of Information Act appeals on behalf of the OPCC.

The Committee meets in private on a quarterly basis with the internal and external auditors as recommended in CIPFA guidance, and an update is provided on issues relevant to the Committee’s terms of reference by the Chief Finance Officers of the PCC and Chief Constable at every meeting.

**4. CONCLUSION**

The Committee has considered a broad range of issues within its agreed terms of reference throughout the year and, where appropriate, has called for additional information or for actions to be taken. It has met with the PCC and the Chief Constable to provide feedback and assurance.

The Committee reviews its own effectiveness on an annual basis and identifies areas for development where necessary.