



**Kent
Police**



Candidate Information Pack

Joint Audit Committee

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The Kent Police and Kent Police and Crime Commissioner Joint Audit Committee

The Committee was introduced following the election of the Police and Crime Commissioners, as per national guidance.

The Committee was established at the end of 2012, first meeting in March 2013, and over the past six years the members have fulfilled their remit to provide assurance on the governance and risk management frameworks, the internal control environment, and financial reporting, thereby helping to ensure efficient and effective assurance arrangements are in place for both organisations. They have focussed on a number of 'deep dives' into specific areas of risk- some identified by internal audit, others from the risk registers- and senior officers attend to provide the detail and context for members. Members review the Statement of Accounts, and the committee is a key part of the governance framework. Both the Chief Constable and the Police and Crime Commissioner attend annually.

The terms of reference are provided later in this pack, as is the person specification.

There are currently four members of the committee:

Chair: Malcolm Grubb. A retired business consultant, following a 20 year career at a senior level in the oil industry. A member of CIPFA and has been an Independent Member of the Wiltshire Police and Crime Panel.

Judith Eden. She has been a Managing Director at Morgan Stanley Investment Management since 2010. A qualified accountant with over 25 years' experience, she also works in the charities sector.

Dr. David Horne. After an early career as an academic, he became a chartered accountant. He has held board level posts for 15 years in policing, and currently works as a finance practitioner and has a number of non-executive roles. He is a member of CIPFA.

Vivienne Dews. She has been a Chief Executive in a number of offices in the Civil Service, having started her career in the Home Office. She now focusses on charity trustee roles and is the Chair of several finance/audit committees.

The Committee meets around five times a year, and members will be required to independently attend other corporate boards and meetings of the Force and Commissioner to support the role. The appointment will be for four years from date of commencement.

Members will be paid a daily rate of £211.50 (half rate for half days).

For further details of the committee, including agendas and minutes, please go to:

<https://www.kent-pcc.gov.uk/what-we-do/holding-kent-police-to-account/audit-committee>

Person specification

Must demonstrate the following:

- Understanding of risk control in both the strategic and operational context
- Experience of applying and working within effective internal controls
- Understanding of and demonstrable commitment to the Nolan Principles
- Willingness to give the time commitment (including reading, preparation time and ad hoc meetings).
- Experience of operating at a senior level in a complex organisation with a variety of stakeholder interests.

In addition, it would be desirable for applicants to demonstrate at least one of the following:

- Understanding of public sector finances
- Knowledge of best practice in audit and corporate governance
- High level experience of scrutinising financial information & processes

Particular areas of expertise sought:

- Strategic HR
- Strategic IT

Personal qualities

- Ability to work successfully as part of a team.
- Ability to analyse and make recommendations based on complex data

Committee's Terms of Reference

Joint Kent Police and Crime Commissioner and Chief Constable Audit Committee

Overview

The Committee is responsible for:-

1. Providing independent assurance on the adequacy and effectiveness of the Police and Crime Commissioner ("PCC's") and Kent Police's internal control environment and risk management framework;
2. Independently scrutinising financial and non-financial performance to the extent that it affects the PCC's and Kent Police's exposure to risks and weakens the internal control environment; and
3. Overseeing the financial reporting process and external audit
4. Advising the PCC and Chief Constable ("CC") according to good governance principles;
5. Reviewing any issue referred to the Committee by the PCC or CC or their statutory officers and make recommendations as appropriate

Terms of reference

Membership and Meetings

1. The Committee can be made up of a maximum of five external members who are independent of the PCC and CC
2. The Committee requires three members to be quorate; the Committee will meet at least four times a year and the Chairman may convene additional meetings as required
3. The Committee is responsible for reviewing its programme of work and its own effectiveness on an annual basis
4. The Committee is responsible for complying with best practice eg CIPFA Guidance on Audit Committees
5. The Committee and its members will act in line with the Nolan principles.

Accountability and Reporting

1. The Committee will report formally in writing to the PCC and CC and their statutory officers via approved meeting notes after each meeting
2. The Committee will provide the PCC and CC and their statutory officers with an annual report timed to support finalisation of the Annual Accounts and Governance Statement summarising its conclusions from the work it has done during the year

Corporate Governance

1. To satisfy itself as to the effectiveness of the internal control frameworks in operation within the Office of the PCC and the Force and to advise the PCC and CC as appropriate.
2. To ensure that the PCC and CC have the appropriate controls in place to ensure they are compliant with the relevant legal and statutory frameworks.

3. To review the PCC's Police and Crime Plan to ensure that any risks associated with new policies and strategies are properly identified and controlled.²

4. To consider the Annual Governance Statement for publication and the annual accounts, together with associated action plans for addressing areas of improvement, and to advise as appropriate.

Corporate Risk Management

1. To consider the PCC's and the CC's corporate risk management strategy and strategic risk registers and framework; to provide assurance that an appropriate framework is in place for assessing and managing key risks to the PCC and CC, and to provide an independent assessment of governance and risk management.

2. To consider the risks, especially the financial risks, to which the PCC and CC are exposed; to ensure measures exist to reduce or eliminate them or to insure against them, and advise on these; and to provide an independent assessment of governance and risk management.

3. To seek assurance as to the effectiveness of the PCC's and CC's business continuity arrangements

4. To review and monitor the effectiveness of the PCC's and Kent Police approach to Ethics, including the relevant policies.

5. To consider any commissioning and partnership arrangements and review assurances and assessments on the effectiveness of these arrangements, including the arrangements in place for the allocation and monitoring of grants to third party organisations.

6. To review the reports of other inspection agencies (for example HMIC) and ensure that appropriate action is taken to address identified areas of concern.

Accounts/Finance

1. To consider the PCC's and CC's Annual Statement of Accounts and the Group Statement of Accounts and make recommendations, or bring to the attention of the PCC or CC, any concerns or issues.

2. To consider whether appropriate accounting policies have been followed.

3. To review steps taken by the PCC and CC to achieve good value for money and to benchmark the costs of service provision.

4. To ensure the effectiveness of the governance framework in respect of contract procedures, financial regulations and Treasury management

Internal Audit

1. To ensure conformance with internal auditing standards

2. To advise the PCC and CC on the appropriate arrangements for internal audit.

3. To advise on the Internal Audit Strategy; the internal audit annual programme and approve the Internal Audit Charter

4. To give assurance to the PCC and CC 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.

5. To consider the Internal Audit Annual Report and annual opinion on the internal control environments for the Office of the PCC and Kent Police; ensuring appropriate action is taken to address any areas for improvement.

6. Review progress of implementation of agreed internal audit recommendations

External Audit

1. To advise the PCC and CC on the appointment of external auditors.

2. To advise on the external audit strategy and programme and to advise on the associated fees.

3. To review the external auditor's Annual Governance Report and any other reports; reporting on these to the PCC and CC as appropriate and reviewing progress on the implementation of agreed recommendations.

4. To review the External Auditor's Annual Audit Letter and make recommendations as appropriate to the PCC and CC.

Last reviewed December 2018

Indicative timetable

Closing date	11 th October
Shortlisting	14 th October onwards
Letters and vetting paperwork out	18 th October onwards
Interviews	30 th October
<i>Carry out vetting, gain references, etc.</i>	
Confirmation letters	w/c 4 th November
Attend Audit committee (in either full or observer capacity)	6 th December

A full induction programme covering both the work of the OPCC and Kent Police will be provided on a bespoke basis for the successful candidate.

Additional information

The Committee is supported by a dedicated committee support function in the Commissioner's Office.

Kent Police's PEEL assessment, and further information about the Force and its work can be found here:

<https://www.justiceinspectorates.gov.uk/hmicfrs/peel-assessments/peel-2018/kent/>

The Commissioner's Police and Crime Plan can be found here

<https://www.kent-pcc.gov.uk/what-we-do/safer-in-kent-plan>

The vetting paperwork of unsuccessful applicants will be confidentially destroyed immediately. CVs and application forms will be kept for six months, before being confidentially destroyed, in line with our Records Management Policy.