



Joint Audit Committee Review of Effectiveness 2024/25

Executive Summary

As a result of Local Government Reorganisation in Cumbria in April 2023, The Police and Crime Commissioner took on the responsibility for Cumbria Fire and Rescue Services and became the Police, Fire and Crime Commissioner (PFCC) from that date. The arrangements for fire are separate from those relating to policing. For 2024/25, the decision was taken to hold separate JAC meetings (held on the same day) for Police and Fire on the grounds of improved efficiency. This document provides a review of the committees effectiveness in relation to the three separate legal entities of The Police, Fire and Crime Commissioner for Cumbria, The Chief Constable of Cumbria Constabulary and the Commissioner as Cumbria Commissioner Fire and Rescue Authority (CCFRA). Throughout this document reference will be made to 'The Commissioner and Chief Constable as those charged with governance. Please note that references to the Commissioner relate to his role in relation to policing as PFCC and to fire as CCFRA.

The purpose of an audit committee is to provide those charged with governance (The Police, Fire and Crime Commissioner and The Chief Constable) independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.

Audit committees are a key component of the governance framework.

CIPFA notes the importance of the capacity of the Committee to promote good governance, making things better, not just reviewing what has happened in the past.

Best practice dictates that governance, risk management and strong financial controls be embedded in the daily and regular business of an organisation. The existence of an audit committee does not remove responsibility from senior managers or leaders, but provides an opportunity and resource to focus on these issues.

CIPFA's guidance document, Audit Committee's Practical Guidance for Local Authorities and Police (2018 edition), recommends that audit committees review their effectiveness annually. In 2020, the decision was taken that the formal written review would move to a biennial report (odd years) and in the alternate years (even years) a 360° review would be undertaken. The most recent 360° review was undertaken in Autumn 2024. The Annual Report of the Committee sets out the conclusions of that review and provides a commentary on the effectiveness of the Committee in fulfilling its purpose.

The formal review covers four areas, Core Committee Functions, Wider Functions, Independence and Accountability and Membership and Effectiveness. For each area under review, the overall conclusions are assessed against an evaluation key with a score of 1-5, with 5 indicating the highest level of effectiveness.

The overall conclusions from the assessment is that the committee is effective in its operation. The key messages arising from the review are that:

- The Committee has continued to build on the firm foundations put in place at the inception of the OPFCC, expanding and refining its remit in the light of changing circumstances and emerging trends.
- Members were appointed based on their skills and experience, are politically neutral.
- The Committee's remit complies with best practice and members are clear about their role and focus of attention.
- The Committee is supported by key members of the OPFCC, the Constabulary and Fire Service senior management team at all Committee meetings to ensure that members are appropriately informed when considering the issues.
- Joint Audit Committee members have carried out their duties diligently, achieving 95% attendance at meetings, have made a valued contribution to governance arrangements and have taken action on specific issues.
- Members have maintained formal and informal training and development activities to enhance their understanding of the Constabulary, Cumbria Fire and Rescue Services and the OPFCC.

The committee achieves a consistent grade of 5 across all areas of the assessment against the Core Functions and a grade 5 assessment against the Wider Functions of Ethical Values and Treasury Management. Independence and Accountability and Membership and Effectiveness both score a grade 5, being evidenced as fully compliant with best practice requirements.

The Committee continues to strive for improvements across all areas of its activities. For 2025/26, the Committee has identified 6 priority areas within its wider programme where it will seek to have impact. These priorities are included in an associated action plan and aim to:

1. Support and monitor the OPCC and Constabulary plans to address sustainability.

2. Achieve a greater understanding of HMICFRS work, reports and findings and how these are integrated into mainstream activities, including risk registers and the Futures Programme / benefit realisation process.
3. To improve the profile and engagement of JAC with those tasked with the overall responsibility for governance, and any governance committees as necessary/considered beneficial to enhance its work.
4. Achieve a greater understanding of partnerships that the PCC and Constabulary are involved with.
5. Support and challenge any new or emerging governance arrangements including the greater collaboration and joint working with other organisations on service delivery.
6. To ensure that internal JAC arrangements support its overall aims through the introduction of an annual assessment and development process for members, including the active uptake and participation in appropriate training opportunities.

The review of the effectiveness of the arrangements has demonstrated that the Committee can evidence substantial support, influence and persuasion in carrying out its functions. These are the elements defined by CIPFA as the factors that evidence the Committee's effectiveness.

In carrying out the review Committee members have been able to evidence numerous examples of their impact. This has included:

- Attendance at CIPFA audit committee development events.
- Involvement in the process to select a new internal audit provider from 01/04/2025.
- Involvement in the development of the Internal Audit Strategy and Plan for 2025/26.

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The Committee's review of Effectiveness provides information on the assessment process and CIPFA standards, this together with the Committee's Terms and Reference and detailed work programme can be found on the Commissioner's website at: [Joint Audit Committee - Cumbria PFCC](#). The Joint Audit Committee holds public meetings, Committee papers and audit reports are all available on the Commissioner's website using the above link.

Introduction

The purpose of an audit committee is to provide those charged with governance (the Police, Fire and Crime Commissioner and the Chief Constable) independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.

The Influential Audit Committee

The audit committee has the potential to be a valuable resource to the whole organisation. Where it operates effectively, an audit committee can add value to its organisation by supporting improvement across a range of objectives. To achieve wide-ranging influence, an audit committee will need commitment and energy from membership together with support and openness from the organisation.



CIPFA's document, Audit Committee's Practical Guidance for Local Authorities and Police, recommends that audit committees review annually their effectiveness. This report sets out for the Commissioner and Chief Constable's Joint Audit Committee the conclusions of that review and provides a commentary on the effectiveness of the Committee in fulfilling its purpose.

Review of Effectiveness

The review has been undertaken against the framework of the CIPFA document. It reviews the activities and impact of the Committee against the guidance in relation to the purpose and functions for Audit Committees and a checklist for effectiveness. The full range of activities undertaken by the Committee during 2024/25 is also set out in the annual work programme for the committee which is attached at Appendix B. For each of the areas in the CIPFA guidance, an assessment is made to award a grade in accordance with the CIPFA standard, based on the conclusions of the review. The grades are set out in table one below. In addition to consideration of Committee activity the review of effectiveness is also supported by consideration of the issues of Committee independence and objectivity and the skills and experience of members. Audit Committee members have further agreed a self-assessment checklist for good practice, included with the CIPFA document to support the annual review (see Appendix A).

Table One: CIPFA Effectiveness Evaluation Assessment Key

Score	Assessment Key
5	Clear evidence is available from a number of sources that the committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.
4	Clear evidence from some sources that the committee is actively and effectively supporting improvements across some aspects of this area.
3	The committee has had mixed experience in supporting improvement in this area. This is some evidence that demonstrates their impact but there are also significant gaps.
2	There is some evidence that the committee has supported improvements, but the impact of this support is limited.
1	No evidence can be found that the audit committee has supported improvements in this area.

Overall Conclusions and Assessment

The overall conclusion and assessment is that the Joint Audit Committee is effective in its operation.

The review has demonstrated that within the areas of the self-assessment the Committee can evidence the effective use of substantial support, influence and persuasion in carrying out its functions. These are the elements defined by CIPFA as being evidence of effectiveness. The committee achieves a consistent grade of 5 in all 10 areas of the assessment against the Core Functions and a grade 5 assessment against the Wider

Functions of Ethical Values and Treasury Management. Independence and Accountability score a grade 5 and Membership and Effectiveness also score a grade 5. The key messages arising from the review are that:

- Committee members have carried out their duties diligently, meetings are well attended and members have made an effective contribution to governance arrangements
- Members have kept up to date with training and developments. During 2024/25 these arrangements have continued to include a corporate briefing as part of Committee meetings and for 2024/25 specific development sessions covering treasury management with the Commissioner's external advisors, a budget briefing session, a police specific session in relation to the work of the operational policing command and a fire specific session.
- Members have previously been provided with an "Induction Pack and Handbook" which provides a number of useful documents in one handbook and includes details of structures, key individuals and governance arrangements within the OPFCC, the Constabulary and Cumbria Fire and Rescue Service, these handbooks are updated on a periodic basis to include latest information. During 2025/26 it is intended that the handbook will be moved to an electronic version on the new members portal.

As part of the overall assessment process the Commissioner and Chief Constable were asked to comment on the effectiveness of the Committee, their comments were as follows:

The Police, Fire and Crime Commissioner for Cumbria Comment

One of my key responsibilities on behalf of the public is to ensure the effective and efficient use and accounting for public money allocated to Policing and Fire Service in the county. This is a highly complex and constantly changing financial landscape and it is therefore essential that we have effective and challenging scrutiny of our financial processes. I believe we are blessed in the OPFCC and Constabulary in having highly professional and dedicated finance staff who do an excellent job, this is complemented by a rigorous, expert panel in the Joint Audit Committee who in turn conduct Independent audit of a range of Constabulary and Fire Service functions and most especially our accounts. As Commissioner this gives me additional assurance which I am able to pass onto the public that our administration and financial processes are effective, efficient and their probity is assured. There are of course always things we can improve and I am grateful to the Chair and members of JAC for their robust scrutiny and guidance when they find matters which need to be addressed and improved.

Chief Constable of Cumbria Constabulary Comment

The work of the Joint Audit Committee is invaluable in providing assurance that governance within the Constabulary is effective and supports the delivery of an outstanding policing service for the people of Cumbria. The professional independence, complementary skills and conscientious approach of the committee to their role facilitates robust scrutiny and challenge which contributes to the Constabulary achieving its objectives of being an efficient and effective policing service.

The rest of this report sets out the requirements of the CIPFA guidance, the arrangements for the Committee and the evidence and conclusions of the review. It is set out in four sections with supporting appendices:

Section	Description	Pages
Section One	Core Committee Functions and the Effectiveness Checklist	9-26
Section Two	Possible Wider Functions of an Audit Committee	27-28
Section Three	Independence and Accountability	29-30
Section Four	Membership and Effectiveness	31-34
Appendix A	CIPFA Good Practice Checklist	35-37
Appendix B	Supporting Documents <ul style="list-style-type: none">○ Committee Annual Work Programme 2024/25 (Police & Fire)○ Committee Terms of Reference○ Role Profile Committee Chair○ Role Profile Committee Member○ Committee Attendance List 2024/25 (Police & Fire)	38

Section One: Core Committee Functions and the Effectiveness Checklist

Good Governance and the Annual Governance Statement

CIPFA guidance makes clear that Audit Committees should address governance principles in the course of its regular business rather than governance being limited to a once a year reporting process.

CIPFA notes the importance of the capacity of the Committee to promote good governance, making things better, not just reviewing what has happened in the past.

There should be a local code of governance setting out how the principles of the CIPFA SOLACE good governance framework are applied, that should be reviewed by the Committee. Audit Committees should review the Annual Governance statement (AGS) of both the Commissioner (including as Fire Authority) and the Chief Constable prior to approval. The CIPFA guidance provides that to meaningfully review the AGS, the Committee should be in a position to draw on their knowledge of the governance arrangements as they are established and on assurances of their operation in practice. It should also ensure that the AGS is underpinned by a framework of assurance.

Over the course of the year the Committee should receive reports and assurances over the application of the governance framework, monitor action plans and recommendations and consider the application of governance principles to other agenda items. CIPFA notes the importance of the capacity of the Committee to promote good governance, making things better, not just reviewing what happened in the past.

Self-evaluation, examples, areas of strength and weakness

The Committee's annual work programme includes an independent cyclical review of the Commissioner, Chief Constable's and Chief Fire Officer's governance framework and all material governance arrangements. During 2024/25 the work of the Committee has included:

- A review of the role of the respective Chief Finance Officer against the CIPFA guidance and consideration of the Chief Finance Officer's review of the effectiveness of arrangements for governance, including internal audit and a review of the role of the Head of Internal Audit against CIPFA guidance.
- In line with CIPFA recommendations, the Committee reviewed the Chief Constable and Commissioner's AGS in June, prior to the publication of the unaudited statement and again in February prior to publication alongside the audited accounts. Alongside the AGS, members reviewed the Commissioner and Chief Constables Code of Corporate Governance. In addition, members review progress against the respective AGS action plans mid-way through the financial year.

- The Committee reviewed the Fire Authority AGS in February 2025 prior to the publication of the 2023/24 statement of accounts.
- The Committee receive all audit internal reports in full as part of the meeting agenda immediately following the finalisation of the reports. Members determine in their pre-meet which specific reports they want to discuss in further detail during the meeting. Details of the specific audit reports considered during 2024/25 are set out in the Internal Audit section of this review below.
- The scope of the internal audit plan ensures it provides wider governance assurance in addition to that provided on core financial systems and financial governance. During 2025/26 the approved audit plan for PFCC/police will focus on risk management core controls, commissioner grants, key financial systems, cost improvement & efficiencies, pensions, child protection, local policing, management of sexual offenders, attendance management & retention and IT asset management. For fire internal audit work will focus on key financial systems, risk management, station management framework, Cyber controls, collaboration and partnerships and corporate purchasing cards.
- At their meeting in June 2024 internal audit provided members with a draft annual audit opinion providing assurance from the group Audit Manager (Director of Internal Audit). Members also receive further assurance at each meeting through reports from the external auditors. This included the Audit Findings Report presented to members in September 2024 setting out the external auditor's intention to issue un-qualified opinion on the financial statements. In line with revised timescales, an un-qualified value for money conclusion and annual report was presented to the February 2025 meeting.

Through these arrangements and their prior experience and skills, members develop a robust understanding of governance across the OPFCC and Constabulary and the extent to which those arrangements are well embedded. This provided the basis on which Committee members provided assurance and add value with regard to governance.

Conclusion and Overall Assessment: Assessment Grade 5.

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

Internal Audit

CIPFA guidance makes clear that the Audit Committee has a clear role in relation to oversight of the internal audit function.

Within policing, the advisory role of the Committee means that this responsibility is managed through support and review of the arrangements for internal audit. These arrangements are set out under the requirements of the Public Sector Internal Audit Standard (PSIAS) and the supporting Local Government Application Note (LGAN) within an Audit Charter.

The Audit Charter is a key governance document setting out the purpose, authority, responsibilities and objectives of Internal Audit.

The Audit Charter sets out the functional reporting arrangements between Internal Audit, Executive Board and the Joint Audit Committee. CIPFA guidance sets out a number of roles for the committee as part of the support and review arrangements. These are to oversee Internal Audit's independence, objectivity, performance and professionalism, support the effectiveness of the internal audit process and promote the effective use of internal audit within the assurance framework.

Internal Audit's work is designed to provide assurance to management and members that effective systems of governance, risk management and internal control are in place in support of the delivery of the Commissioner, Chief Constable's and Chief Fire Officer's objectives.

Self-evaluation, examples, areas of strength and weakness

During 2024/25 the committee have expressed concerns in relation to the progress being made in relation to the 2024/25 internal audit plan. The committee requested that these concerns be escalated to the Commissioner, Chief Fire Officer and Chief Constable. The committee were also influential in requesting the internal audit provider provide a remedial action plan to bring progress back in line with expectations, this report was received by the Committee at the September meeting.

The Committee's annual work programme, in line with the CIPFA guidance, includes a review of the Internal Audit Charter and a review of a risk based internal audit plan including the audit budget and number of audit days within the plan. The report that incorporates the Plan and Charter was received by members in March 2024 in respect of the 2024/25 financial year. From 2025/26 the provision of internal audit services has changed from TIAA Ltd to Mersey Internal Audit Agency (MIAA). Members of the committee were involved

in the selection process for the new internal audit provider. In March 2025 members were consulted in relation to the draft internal audit plan for 2025/26. The plan sets out the process undertaken to assess risks and develop a programme of audit in accordance with the risk based approach of the PSIAS.

The Audit Charter, in compliance with the PSIAS, makes a number of statements setting out how the arrangements for Internal Audit provide assurance with regard to ethics, independence and objectivity, including arrangements for resourcing and ensuring proficiency and due professional care. The Committee receive an annual statement on conformance with the PSIAS and LGAN. In reviewing the Audit Charter Committee members are able to assess and challenge the robustness of these arrangements.

The Committee meets annually and independently with the Internal Auditors and receives an annual report and opinion from the Chief Internal Auditor on the adequacy and effectiveness of governance, risk management and internal control. The report includes a summary of the audit work on which the opinion is based. This is supported by a report from the Chief Finance Officer on the overall effectiveness of the arrangements for internal audit.

The Committee receives all internal and external audit reports in full supporting assurance on the overall control environment. The reporting format of internal audit reports provides a stronger link between audit recommendations and control objectives. The reports also aim to focus attention on internal control strengths and recommendations. During 2024/25 Members have considered reports across a diverse range of Constabulary and OPFCC business including covering an assessment of cyber security, use of social media, risk mitigation controls, contractor vetting, wanted people, stop & search, payroll, fleet fuel usage, use of force, budgetary control, equality, diversity and inclusivity, data protection & GDPR, security of seized cash, ICT disaster recovery and business continuity. The fire meeting has considered reports on financial controls, bullying and harassment, fleet, recruitment and Equality Diversity and Inclusion.

Monitoring against performance measures and benchmarks for the Internal Audit service was introduced in 2014/15 and has continued throughout 2024/25. Proposed performance measures are reviewed at the start of the financial year and have been included within the Internal Audit Charter on the recommendation of the Committee. Members have received a quarterly monitoring report assessing actual performance against the benchmark.

The terms of reference of the Committee and associated annual work programme fully complies with the detailed CIPFA guidance. Collectively these arrangements ensure members are able to make effective

judgements on the effectiveness of internal controls and Internal Audit provision, making recommendations with regards to improvement.

Conclusion and Overall Assessment: Assessment Grade 5.

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area.

Risk Management

CIPFA guidance references that Police Audit Committees are directed in the Home Office Financial Management Code of Practice to advise the Commissioner and Chief Constable on the adoption of appropriate risk management arrangements.

It also notes the assurance that risk management provides in respect of the AGS and when reviewing the risk based internal audit plan. The guidance describes governance of risk as the arrangements for leadership, integration of risk management arrangements, ownership and accountability. The role of the audit committee in relation to risk management covers three major areas:

The Risk Management Strategy is a comprehensive document that provides the basis for members to challenge and provide assurance over how risks are

- Assurance over the governance of risk, including leadership, integration of risk management into wider governance arrangements and the top level ownership and accountability for risks.
- Keeping up to date with the risk profile and the effectiveness of risk management actions.
- Monitoring the effectiveness of risk management arrangements and supporting the development and embedding of good practice in risk management.

Self-evaluation, examples, areas of strength and weakness

In accordance with the CIPFA guidance, specific actions undertaken by the Committee during 2024/25 included:

- Receipt at the Committee's meeting in June of an annual report from the Chief Executive setting out the OPFCC arrangements for monitoring the effectiveness of risk management.
- Reviewing the arrangements for risk management within the Constabulary and making specific recommendations regarding improving the openness and transparency of those arrangements.
- Review of the Commissioner's annual Risk Management Strategy. The strategy is a comprehensive document that provides the basis for members to challenge and provide assurance over how risks are governed and managed. The strategy now includes on recommendation from the Committee arrangements for determining risk appetite. The review of Risk Management Strategy is supported by a four monthly review of strategic risk registers that set out the most significant risks facing the Commissioner and Constabulary and the mitigations in accordance with the methodology within the

The Committee has nominated a lead member for risk who provides prior input and advice on the Risk Management Strategy prior to its consideration by the full Committee

strategy. This ensures the Committee has an effective understanding of the significant risks facing both organisations and can hold risk managers to account.

In accordance with best practice, the Committee also compiles and maintains a separate, dedicated risk register to manage risks relating to the Committee's own activities.

Conclusion and Overall Assessment: Assessment Grade 5.

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

Assurance Frameworks and Assurance Planning

CIPFA guidance explains assurance frameworks as a description that typically outlines the key areas of assurance required by the Joint Audit Committee that supports the AGS and is available to enable the Committee to meet its terms of reference.

A framework will support the ability to ensure that assurance is planned and delivered efficiently and effectively, avoiding duplication and with independence across a range of assurance providers. It also ensures that the Committee is clear on the extent to which assurance is reliant on the arrangements for Internal Audit.

The Joint Committee operates with an assurance-based work programme aligned to its terms of reference

Self-evaluation, examples, areas of strength and weakness

The Joint Audit Committee operates with an assurance-based work programme aligned to its terms of reference and that, in line with the guidance, forms an appropriate balance between cost and risk. The assurance framework that was in place for 2024/25 is set out at appendix B and includes assurances from management, Chief Officers, internal and external audit and external inspectorates. During 2024/25 and in recognition of CIPFA's guidance for Audit Committees, members have:

- Improved the arrangements for assurance in relation to a number of areas within the work programme. This included receipt at the June meeting of monitoring reports covering the areas of risk management anti-fraud and corruption monitoring. At their September meeting the Committee received a report covering the Chief Constable's arrangements for providing value for money (the PFCC no longer falls under the inspection regime of HMICFRS).
- Received an assurance report from the Chief Finance Officers in respect of the sources of assurance members can place reliance on in respect of their review of the statement of accounts.

Conclusion and Overall Assessment: Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

Value for Money and Best Value

The CIPFA guidance notes that in the Police sector it is the Chief Constable that has statutory responsibility for securing value for money and that the Commissioner's responsibility is to hold the Chief Constable to account for this duty.

The Joint Audit Committee role is to support both the Commissioner and Chief Constable to fulfil their responsibilities through the assurance process. This should focus on arrangements to ensure value for money and the progress in achieving value for money. This includes how performance in value for money is evaluated as part of the AGS and the Committee's consideration of the external audit opinion on value for money. The AGS should be focused on outcomes and value for money. The Committee should also consider what other assurances are available.

The Constabulary has developed and agreed a Continuous Improvement, Efficiency and Value for Money Strategy, which sets out the principles the Constabulary will follow and specific reviews which aim to secure maximum value from the resources available to it.

Self-evaluation, examples, areas of strength and weakness

The overall arrangements for value for money are concluded on by the external auditors who provide for the Committee their opinion on value for money. The conclusion for 2020/21 (received in March 2022) was positive.

The Commissioner's Code of Corporate Governance and AGS sets out the arrangements for securing the achievement of the goals and objectives set out within the Police, Fire and Crime Plan. This includes a performance framework that supports the Commissioner in holding the Chief Constable to account for VFM. These documents also reference the receipt annually of HMICFRS value for money profiles and inspection reports that further support VFM accountability.

The Chief Constable's Code of Corporate Governance provides reference for the Committee to the governance structure in place within the Constabulary it also makes reference to Continuous Improvement, Efficiency and Value for Money Strategy, which sets out the principles the Constabulary will follow and specific reviews, which aim to secure maximum value from the resources available to it. The AGS references the specific reviews that have been undertaken during the year and the improvements in efficiency and effectiveness arising from that work.

The work of the Committee further supports value for money in providing an overview of the treasury management strategy and activities that helps to promote value in the treasury function. This will have greater impact in future years, when decisions will need to be made in respect of borrowing. The timing of decisions will be instrumental to the value for money achieved from the balance between borrowing costs and investment returns.

The overall arrangements for value for money are concluded on by the external auditors who provide for the Committee their opinion on value for money. The conclusion for 2023/24, received by the Committee in February 2025, in the External Auditor's Annual Audit Report was positive.

The format of internal audit reports have supported wider assurance for members by covering a specific control objective on 'value: the effectiveness and efficiency of operations and programmes.' Specific audit recommendations with value for money implications are categorised within audit reports under this heading.

The Committee routinely receives a number of reports from the OPFCC and Constabulary with a specific focus on value for money. This has included an analysis of HMICFRS value for money profiles for the Constabulary (the OPFCC no longer falls under the remit of HMICFRS), and the outcome of the HMICFRS PEEL review of efficiency, effectiveness and legitimacy. As part of the review of the arrangements for value for money, members also sought assurances regarding the approach to the management of reserves, the reserves strategy was included as part of the member development session on the budget, medium term financial strategy and change programme provided in March 2025.

Conclusion and Overall Assessment: Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

Countering Fraud and Corruption

CIPFA guidance states that the role of the Audit Committee is to have oversight of counter-fraud strategy, assessing whether it meets recommended practice, governance standards and complies with legislation.

The Committee should understand the level of fraud risk to which the organisation is exposed and the implications for the wider control environment. The guidance also recognises the link to ethical standards and the role of the committee in championing good counter-fraud practice. The committee should also monitor performance on counter fraud activity including monitoring action plans and overseeing any major areas of fraud.

The Commissioner and Chief Constable have responsibilities for the effective stewardship of public money and for safeguarding against losses due to fraud and corruption.

Self-evaluation, examples, areas of strength and weakness

The Joint Audit Committee undertakes a cyclical review of counter-fraud strategy, policy and action plans as part of the arrangements for review of all core strategic governance documents. This provides an opportunity for members to consider the approach to counter-fraud within the context of the wider governance arrangements and internal controls that support the anti-fraud approach. These arrangements include those covering codes of conduct and ethical behaviour.

In June 2024 members received a report from the Chief Executive monitoring the anti-fraud and corruption arrangements within the OPFCC. The report sets out the activity that takes place during the year in line with the strategy and policy and to ensure anti-fraud arrangements are well embedded. The report covered the 2023/24 financial year and members will receive in June 2025 a report covering the 2024/25 financial year.

In February 2025, as part of the arrangements for the financial statements, members received copies of the Commissioner and Chief Constable's letters of management assurance. These are prepared by the Chief Finance Officers and include a full fraud risk assessment. Within the assessment members are briefed on any actual or suspect fraud that has taken place during the year and any changes to the control environment as a consequence of that fraud.

Members further support their understanding of the control environment through receipt of audit reports. Members receive the full report on all audits supporting a wider understanding of internal controls that can be gained from summary reports.

In relation to PFCC/Constabulary, during 2024/25, members received a 17 audit reports in respect of the PFCC/Constabulary with judgements of substantial (8), reasonable (7) and partial (2) assurance. The audit reports in relation to major financial systems in respect of payroll, budgetary control and seized cash all received the highest level of assurance (substantial).

In respect of Fire during 2024/25, 8 audit reports were received with judgements of substantial (3), reasonable (5).

During 2024/25 the Committee has operated as a Standards Committee for the Commissioner. This has included monitoring the effectiveness of the Commissioner's Code of Conduct and PFCC/Officer Protocol, supporting the approach to ethical standards. In 2015/16 the Commissioner and Constabulary established an independent Ethics and Integrity Panel (during 2024/25 the committee changes its name to the Community Scrutiny Panel) to facilitate a more in-depth scrutiny of arrangements for ethics and integrity including Constabulary conduct matters and the handling of complaints. The annual report of the Ethics and Integrity Panel was provided to members of the Joint Audit Committee in June 2024.

Conclusion and Overall Assessment: Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance. Clear evidence is available from a number of sources that the Committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

External Audit & Inspection

CIPFA guidance states that the Audit Committees have a role to play in relation to the appointment of external auditors.

In England organisations have the option to appoint auditors themselves via means of an auditor panel or through Public Sector Audit Appointments (PSAA) which has been established by the Local Government Association and specified as an “appointing person”. The Commissioner and Chief Constable have appointed the external auditor via the PSAA route. The audit committee’s role is in providing assurance that the external audit team maintains independence and objectivity. The audit committee has a vital role to play in guarding against threats to independence.

CIPFA guidance states that Audit Committees have a role to play in receiving and considering the work of the external auditor.

This includes receiving the planned work programme and reports following completion of the audit work such that the committee is able to make judgements on audit resources, assess the effectiveness and quality of the audit (this may include feedback from key people e.g. the respective CFOs) and report to the Commissioner or Chief Constable where appropriate. The Committee should also support the implementation of external audit recommendations, review any non-audit work undertaken and have the opportunity to meet separately and privately with the external auditors. The guidance also recognises the assurance that can be provided from reports about financial management and governance from wider inspection agencies (for example HMICFRS).

Self-evaluation, examples, areas of strength and weakness

The Joint Audit Committee receive all reports of the External Auditors and conduct an annual private meeting with the External Auditors. During 2024/25 the External Auditors have attended all of the 4 Committee meetings. The Committee’s terms of reference are fully compliant with the CIPFA guidance and provide for an annual private meeting with the External Auditors. The Committee receives inspection reports from other agencies where these are relevant to the Committee’s functions. Recommendations arising from audit and inspection are monitored for implementation by the Committee.

Membership of the Joint Audit Committee includes the skills and experience of a former S151 officer, a unitary authority auditor and also a qualified lawyer. All members have significant experience of committees fulfilling audit and governance functions. This ensures that the Committee have the skills and experience to

assess the work of the external auditors and will have clear expectations regarding the requirements in respect of seniority, quality and experience of audit staff. During 2024/25 members have:

- Undertaken robust scrutiny of the external audit plan, including questioning the robustness of work that will be carried out in respect of the value for money conclusion and the assurance it can provide.
- Received notification of the External Auditors Annual Fee through the annual audit plan report.
- Received the External Auditors Audit Findings report covering the financial statements, matters of governance and the value for money conclusion in respect of the 2023/24 financial year.
- Scrutinised published HMICFRS reports covering value for money (HMICFRS annual profiles). Members have also received as part of the corporate update from the Deputy Chief Constable updates covering the full HMICFRS inspection programme for the Constabulary and issues that need to be brought the attention of members.
- In 2014/15 Members agreed a change to their terms of reference to incorporate responsibility as an audit panel, to oversee the appointment of external auditors for the Commissioner and Chief Constable, at the time the relevant provisions of the 2014 Local Audit and Accountability Act come into effect. During 2021/22 members were involved in the decision making process around the use of PSAA for the appointment of external auditors from 2023/24 onwards.

Conclusion: Assessment Grade 5

The Committee is compliant with the CIPFA guidance through a combination of the activity undertaken and the particular specialist mix of skills and experience within the Committee membership.

Financial Reporting

The guidance from CIFPA recommends that it is good practice for the accounts and the AGS to be reviewed by the audit committee prior to the commencement of the external audit.

Audit committees may undertake a review of the statements and satisfy themselves that appropriate steps have been taken to meet statutory and recommended professional practices. This is recommended to include reviewing the narrative report to ensure consistency with the statements and the financial challenges and risks facing the organisation in the future. The guidance also notes that the Committee should give consideration to the accessibility, readability and understandability of the statements to the lay person e.g. use of plain English and key messages. The Committee should review the financial statements prior to approval, although best practice is to review the accounts prior to the commencement of the audit.

For policing and Fire bodies the draft financial statements must be signed off by 30 June.

The latest date for publication of the audited statements is 28 February.

Self-evaluation, examples, areas of strength and weakness

The statement of accounts is presented to the Joint Audit Committee prior to formal approval. This facilitates members in undertaking their review of financial statements and providing assurances to the Commissioner, Chief Constable and Chief Fire Officer.

The financial statements are supported by a report from the Chief Finance Officer that consolidates for members all key areas of assurance on which they can place reliance in respect of the statements and details significant areas of risk and the basis of material judgments. This dialogue assists in explaining a number of complex transactions within the 2023/24 statements arising from changes in legislation that have impacted on how the Chief Constables financial position is presented. During 2024/25 the draft unaudited accounts for 2023/24 were reported to the Committee in June 2024, prior to publication on the website, in order to provide members with an early opportunity to review and scrutinise the accounts. The subsequent audited accounts were presented in February 2025 alongside the External Auditors Audit Findings report.

In respect of Fire, during 2024/25 the draft unaudited accounts for 2023/24 were reported to the Committee in February 2025, prior to publication on the website. The subsequent disclaimed accounts were presented in February 2025 alongside the External Auditors Audit Findings report.

As a result of ongoing issues within the local authority audit environment, the statutory timelines in relation to the publication of draft and audit accounts were changed. The deadline for the publication of the draft (subject to audit) accounts was changed from 31 May to 30 June. The deadline for the publication of the audited accounts was changed from 30 September to 28 February. These amended deadlines are also in place for the 2024/25 statements.

Conclusion and Overall Assessment: Assessment Grade 5

The Committee is now fully compliant with the CIPFA guidance and best practice standards in relation to its contribution to financial reporting. This is as a result of the change, introduced in 2017/18 for the 2016/17 financial statements, and repeated annually since then whereby the committee received the draft Statement of Accounts at the May/June meeting, prior to audit and publication on the website.

Partnership Governance and Collaboration Agreements

Organisations commonly have a wide range of partnership and collaborative arrangements including strategic relationships with other public sector organisations, shared service arrangements, commercial relationships and a range of service delivery arrangements. CIFPA guidance recognises that ensuring the adequacy of governance and risk management over such arrangements can be complicated, but it is important as accountability for performance and stewardship of public funds remains with the organisation.

The audit committee's role should be to consider the assurance available on whether the partnership or collaboration arrangements are satisfactorily established and are operating effectively. The committee should satisfy itself that the principles of good governance underpin the partnership arrangements. For example, the audit committee should seek assurance that the organisation has appropriate arrangements to identify and manage risks, ensure good governance and obtain assurance on compliance. The committee may also want to know what arrangements have been put in place to maintain accountability to stakeholders and ensure transparency of decision making and standards or probity are maintained.

The Committee should consider how assurances of governance are gained in respect of partnership arrangements and may seek to consider these assurances through processes for the AGS.

The arrangements in respect of governance for partnerships are set out in the appropriate governance documents that are presented to the Committee for cyclical review as part of their review of governance. During 2024/25 members reviewed and contributed to the further development of the Role of the Chief Finance Officers and the JAC Terms of Reference. During 2024/25, the committee have agreed to move to a triennial review cycle for governance documents, or when there is a significant change in arrangements.

The overall arrangements for partnerships are set out within the Commissioner and Chief Constable's Code of Corporate Governance which was received by members in June 2024 alongside the AGS, setting out how those arrangements have been complied with.

Conclusion and Overall Assessment: Assessment Grade 5

In respect of partnership governance the Committee receives assurance from a number of sources within the overall arrangements for governance. The conclusion is that there is clear evidence from some sources that the Committee is actively and effectively supporting improvements across some aspects of this area.

Governance and Ethical Values

Public sector entities are accountable not only for how much they spend but also the ways they use resources with which they are entrusted.

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

With its core role of supporting good governance, support for the ethical framework of the organisation is also important for the audit committee. In addition, public sector organisations have an overarching mission to serve the public interest in adhering to the requirements of legislation and government policies. This makes it essential that the entire entity can demonstrate the integrity of all its actions and has mechanisms in place that encourage and enforce a strong commitment to ethical values and legal compliance at all levels. As part of its review of governance arrangements, the audit committee should be satisfied that there are adequate arrangements to achieve this. All organisations should have regard to the Seven Principles of Public Life, known as the Nolan Principles. Within policing, this is further enforced by the College of Policing's Code of Ethics, and within Fire this is enforced through the NFCC Code of Ethics

As part of the annual governance review, the audit committee should consider how effectively the seven principles and code of ethics are supported.

The arrangements for ethics and integrity are covered within the AGS. In addition, the audit committee review on a cyclical basis the arrangements for anti-fraud and corruption which include sections in relation to abuse of authority for sexual gain and arrangements in place for whistle-blowing.

Conclusion and Overall Assessment: Assessment Grade 5

In respect of governance and ethical values the Committee receives assurance from a number of sources within the overall arrangements for governance. The conclusion is that there is clear evidence from some sources that the Committee is actively and effectively supporting improvements across some aspects of this area.

Section Two: Possible Wider Functions of an Audit Committee

Ethical Values and Treasury Management

The Joint Audit Committee undertake two areas of work that CIPFA guidance acknowledges are appropriate to the role of the Committee but not a core function. These areas are Ethical Values and Treasury Management.

The Committee has received and reviewed the Treasury Management Strategy, including related investment and borrowing policies and a comprehensive document covering treasury management practices

In relation to ethical values the guidance acknowledges the role of the Committee in promoting high standards and that it may take on the role and responsibilities of a standards committee.

With regards to Treasury Management the Committee may be nominated as the responsible body for ensuring effective scrutiny of the Treasury Management Strategy and policies. The guidance is clear that this excludes executive and decision making roles in relation to this function. Scrutiny involves developing an understanding of treasury matters and receiving treasury activity reports to support this, reviewing policies and procedures, treasury risks and assurances.

Self-evaluation, examples, areas of strength and weakness

Evaluation of the role of the Committee in respect of ethical values is covered in the section on good governance & countering fraud and corruption. In respect of treasury management the Committee received and reviewed at its March 2024 meeting the treasury management strategy, including related investment and borrowing policies and a comprehensive document covering treasury management practices that would apply to the 2024/25 financial year.

During 2024/25 members have also received and reviewed the arrangements for Treasury Management proposed for 2025/26. This included a robust scrutiny of the strategy, where members have been keen to ensure an appropriate balance between risk and return in respect of the range of permissible investment counterparties and increased risk in the more traditional banking investments.

To ensure members sufficiently understand treasury matters, training has been provided by the Commissioner's treasury management advisors and treasury management activities reports are presented

to the Committee at every regular meeting. This understanding is further supported by the skills and experience profile of members of the Committee.

Conclusion: Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance through a combination of the activity undertaken and the particular specialist mix of skills and experience within the Committee membership.

Section Three: Independence and Accountability

CIPFA guidance sets out a position statement that covers the key features that should be evidenced within all Audit Committees.

Outside of this statement arrangements should reflect local circumstances and focus on factors promoting effectiveness. The Committee is fully compliant with the requirements within the CIPFA guidance to ensure independence and accountability. Specifically:

- The Committee acts as the principal non-executive advisory function supporting those charged with governance and is independent of executive and operational responsibilities. The Committee has access to and is accountable to the Commissioner, the Chief Constable, the Chief Fire Officer and the respective Chief Officers of all entities, meets at least 4 times a year and operates with a set of Committee standing orders to regulate business including matters received in public and those to be considered in private.
- The Committee meets privately and independently with both the external auditors and the internal auditors (separately) as part of its annual agenda.
- The Chief Officers or appropriate senior substitutes of the Commissioner, the Chief Constable and the Chief Fire Officer attend all meetings of the Committee. Internal audit and external audit are in attendance in addition to other officers as appropriate to the agenda. The Committee is able to call on other officers as required. The Committee is well attended, attendance for 2024/25 is set out at Appendix B.
- This report constitutes the biennial Report on the assessment of the Committee's performance and is reported to the Public Accountability Conference and the Police, Fire and Crime Panel.
- The arrangements for the Committee comply with the guidance set out within the Home Office Financial Management Code of Practice. The Code states that the Commissioner and Chief Constable (as those charges with governance) should establish an independent Audit Committee. It is recommended that this is a joint committee and that the Commissioner, the Chief Constable and the Chief Fire Officer should have regard to the CIPFA Guidance on Audit Committees.
- The Committee maintains its independence by ensuring a focus through the work programme on oversight of governance, risk, control and the audit process. It has no delegated decision making or approval powers from the Commissioner, the Chief Constable or Chief Fire Officer.

- Agenda items are planned up to 12 months in advance through the development of an annual work programme agreed by the Committee in March and developed from the assurances needed to fulfil the Committee's terms of reference.
- The relationship between the Committee and the PFCC and Constabulary Chief Finance Officer's is one of reciprocal support and constructive challenge.
- The Committee receives full audit reports as part of the regular committee agendas. The Committee determine which reports they wish to examine in more detail at the meeting on the grounds of the materiality and significance of audit findings.
- All meetings of the Committee are held in public and members have actively challenged the reasons for any issues being discussed in private. Agendas and papers are published on the Commissioner's website supporting accountability and transparency.
- The work program of the Committee ensures it can be effective in holding to account those officers who are responsible for implementing recommendations and actions arising from review. This is achieved through monitoring reports presented at each Committee meeting.
- The assurance format of the Committee's work programme and this Annual Report ensure that the Committee itself is effectively held to account for its own performance.

Conclusion : Assessment Grade 5

The Committee is fully compliant with the CIPFA guidance in respect of independence and accountability. This is based on the arrangements for the Committee that ensures independence, compliance with regulatory requirements and public accountability.

Section Four: Membership and Effectiveness

CIPFA guidance recognises that the membership, composition and operation of the audit committee is a key factor in achieving the characteristics of a good audit committee.

These are defined as:

- Membership that is balanced, objective, independent of mind, knowledgeable and properly trained to fulfil their role.
- Membership that is supportive of good governance principles and their practical application towards the achievement of organisational objectives
- A strong, independently minded chair, displaying a depth of knowledge, skills and interest
- Unbiased attitudes – treating auditors, the executive and management fairly
- The ability to challenge the executive and senior managers when required.

The guidance suggested that audit committees should comprise between three and five members who are independent of the Commissioner and Chief Constable. Recruitment should be publicly advertised with a job description that sets out requirements for knowledge and expertise. Candidates should be able to demonstrate their political independence. Appointments should be for a fixed term and formally approved by the Commissioner and Chief Constable and members should follow a Code of Conduct. The guidance acknowledges that the role of Chair may be advertised specifically and will need to take into account the characteristics required by an effective Chair. Induction training and other briefing and training updates should form part of a programme informed by a review of knowledge and skills.

Self-evaluation, examples, areas of strength and weakness

Membership, composition and operation of the Joint Audit Committee comply with the CIPFA guidance. The Committee comprises of up to six independent members, appointed through public advert and for a tenure of 5 years, with a potential to extend to a maximum of 10 years in compliance with the practices recommended by Standards for England. Independence and objectivity, including political independence is secured through restrictions on membership.

The following restrictions apply to ensure the complete independence and objectivity of members of the Committee in the conduct of business:

- Must be over 18 years of age.
- Must not be Serving Police Officers and Police Staff and former Police Officers/Staff (within the last 2 years as at 01/04/25).
- Must not be Serving Fire Officers and Fire Staff and former Fire Officers/Staff (within the last 2 years as at 01/04/25).
- Must not have worked as a consultant for the Constabulary, Fire and Rescue Service or the Office of the Police, Fire and Crime Commissioner within the last 2 years.
- Must not be serving members on the Cumbria Police, Fire and Crime Panel (within the last 2 years as at 01/04/25).
- Must not be individuals who have significant business or personal dealings with the Constabulary/Fire & Rescue Service/OPFCC.
- Must not be individuals who have close relationships with any of the above including immediate family members.

Must not be involved in a complaint or disciplinary process within the last 5 years of the matter being finalised. In addition, standard disqualifications apply to ensure the avoidance of any reputational embarrassment, for example individuals who have been removed from a trusteeship of a charity, anyone under a disqualification order under the Company Directors Disqualification Act. Appointed committee Members are required to abide by a Code of Conduct and Member/Officer Protocol.

The requisite skills and experience of members are secured through the recruitment process based on a role profile. The profiles distinguish between the experience and skills expected of the Committee Chair and those expected of Committee members. The role profile is supported by a person specification that sets out essential and desirable skills, experience and ability across a range of governance, risk, finance and audit requirements. The person specification requirements are set out below. The role profiles for committee members, which were updated in October 2024 are included at Appendix B.

Essential experience and knowledge	Special aptitudes, intelligence and skills	Desirable experience and knowledge
<ul style="list-style-type: none"> ○ <i>Experience in Chairing at Committee/Board level.</i> ○ Sound experience of strategic planning, risk management and performance management. ○ Ability to assure financial and statistical information ○ Experience of leading or conducting or reviewing audit activity. ○ Experience of scrutinising financial information and processes. ○ Knowledge of best practices in governance and internal control ○ Good understanding of the roles of Internal and External Audit. 	<ul style="list-style-type: none"> ○ <i>Be able to demonstrate leadership skills to fulfil the responsibilities of the Audit Committee Chair.</i> ○ Ability and confidence to challenge and hold to account. ○ Treat auditors, executives and management equally and with respect. ○ To maintain an up to date knowledge and awareness of national and local policing and crime issues. ○ To have high ethical standards ○ Good communication skills, both written and oral, with the ability to actively contribute to discussion and debate 	<ul style="list-style-type: none"> ○ Practical experience in the financial and/or general management of businesses or public sector organisations. ○ Experience of a Local Government Environment. ○ Audit Committee/Standards Committee (or equivalent) experience. ○ Professional Financial Qualification (CCAB or Audit based)

Note – text in blue italic relates to skill relevant only to the committee chair.

Members are recruited independently of the Commissioner and Chief Constable but are subject to their approval. During 2024/25 two new members were appointed to the committee (November 2024) the former chair of the committee resigned in March 2025 having reach the maximum tenure period of 10 years and a new chair was appointed from within the committee.

The work programme for members has again for 2024/25 included formalised development seminars prior to Committee meetings, these sessions support members with a more in-depth understanding of areas within the remit of the Committee's terms of reference. During 2024/25 specific development sessions took place covering treasury management with the Commissioner's external advisors, a budget briefing session, a police specific session in relation to the work of the operational policing command and a fire specific session. The meeting agenda has continued to include a corporate update from the OPFCC, Constabulary and Fire and Rescue, these updates are provided by the Chief Executive, the Deputy Chief Constable, the Chief Fire Officer and the Chief Finance Officers. This corporate update has been improved in 2024/25 with

the introduction of a brief written update which accompanies the papers and is issued in advance of the meeting.

Conclusion : Assessment Grade 5

The Committee is compliant with the CIPFA guidance in respect of effective membership. This is based on the arrangements for the composition, recruitment and operation of the Committee that ensures independence and a specialist mix of skills and experience that make the Committee members effective in their roles. Effectiveness of members scrutiny function has been enhanced during 2024/25 through the continuation of a more structured approach to member development and the regular inclusion of a corporate update on the agenda for all meetings. In addition, updates on all HMICFRS inspection reports are now routinely provided to members and the opportunity to discuss these reports and receive an update regarding report recommendations is included on the agenda for meetings.








CIPFA Self-assessment of Good Practice

Good Practice Questions	Yes	Partly	No
Audit committee purpose and governance			
Does the Commissioner/Chief Constable have a dedicated audit committee?	✓		
Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	✓		
Is the role and purpose of the audit committee understood and accepted within the OPCC & Constabulary?	✓		
Does the audit committee provide support to the OPCC & Constabulary in meeting the requirements of good governance?	✓		
Are the arrangements to hold the committee to account for its performance operating satisfactorily?	✓		
Functions of the committee			
Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?	✓		
good governance	✓		
assurance framework, including partnerships and collaboration arrangements	✓		
internal audit	✓		
external audit	✓		
financial reporting	✓		

Good Practice Questions	Yes	Partly	No
risk management	✓		
value for money or best value	✓		
counter-fraud and corruption	✓		
Supporting the ethical framework	✓		
Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	✓		
Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?	✓		
Where coverage of core areas has been found to be limited, are plans in place to address this?	✓		
Has the committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?	✓		
Membership and support			
Has an effective audit committee structure and composition of the committee been selected? This should include:	✓		
separation from the executive	✓		
an appropriate mix of knowledge and skills among the membership	✓		
a size of committee this is not unwieldy	✓		
where independent members are used, that they have been appointed using an appropriate process	✓		
Does the chair of the committee have appropriate knowledge and skills?	✓		

Good Practice Questions	Yes	Partly	No
Are arrangements in place to support the committee with briefings and training?	✓		
Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	✓		
Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief finance officer?	✓		
Is adequate secretariat and administrative support to the committee provided?	✓		
Effectiveness of the committee			
Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	✓		
Are meetings effective with a good level of discussion and engagement from all the members?	✓		
Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	✓		
Does the committee make recommendations for the improvement of governance, risk and control and are those acted on?	✓		
Has the committee evaluated whether and how it is adding value to the organisation?	✓		
Does the committee have an action plan to improve any areas of weakness?	✓		
Does the committee publish an annual report to account for its performance and explain its work?	✓		

Documents Supporting This Review

Description	Linked Document
Committee Annual Work Programme (Police JAC)	 JAC Work Programme (Police) 2
Committee Annual Work Programme (Fire JAC)	 JAC Work Programme - Fire
Committee Terms of Reference	 JAC Terms of Reference
Role Profile Committee Chair	 Role Profile Committee Chair
Role Profile Committee Member	 Role Profile Committee Member
Record of Committee Attendance 2024/25 (Police JAC)	 Police JAC Attendance 2024/25
Record of Committee Attendance 2024/25 (Fire JAC)	 Fire JAC Attendance 2024/25