[20 November 2024] Agenda Pack / Audit and Risk Assurance Committee

MEETING

20 November 2024 10:30 GMT

PUBLISHED
13 November 2024

Agenda

Location	Date	Time
Microsoft Teams	20 Nov 2024	10:30 GMT

	Item	Owner	Time	Page
1	Apologies	Chair		-
2	Declarations	All		-
3	Minutes	Chair	10:30	3
4	Actions	Chair	10:35	13
5	Joint Risk Management Update Q2 2024/25	Joint Force / Executive	10:45	15
5.1	Joint Strategic Risk Register Q2 2024/25			19
5.2	Estates Management Risk Summary			31
5.3	Risk Management Strategy Progress Report			33
5.4	Risk Management Health Check Questionnaires			37
5.5	[Background Pack] NPCC Strategic Risk Summaries			-
6	Chief Financial Officer's Report Q2 2024/25	Chief Financial Officer	11:15	85
7	Counter-Fraud Update Q2 2024/25	Risk and Assurance Manager	11:30	96
7.1	[Background Pack] Enterprise Fraud Risk Assessment			-
8	Functional Standard GovS009: Internal Audit	Risk and Assurance Manager	11:35	103
9	Deputy Chief Constable's Report Q2 2024/25	Deputy Chief Constable	11:40	106
10	Internal Audit Progress Report Q2 2024/25	GIAA Head of Internal Audit	11:55	121
10.1	[Background Pack] Cross-Government Insights - Assurance Mapping			-
11	Statutory Appointment of Comptroller and Auditor General as External Auditor	Chair		-
12	KPMG / Ways of Working for FY2025	KPMG / NAO	12:10	133
13	Committee Effectiveness Review 2024	Board Secretary	12:25	144
14	Workplan	Chief Financial Officer	12:35	158
15	Any Other Business	All		-
16	Meeting Evaluation	All		-

AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

Reference	Date	Action	Owner	Due Date
2/2024	11 March 2024	Those present discussed the fact the register was a joint document yet, in practice, the majority of the risks were solely owned by the Force. The Deputy Chief Constable felt a debate on future ownership of the register would be helpful, particularly on how to best capture how the Authority was contributing to target scores of each risk. Both Members and the BTPA Executive were supportive of a discussion being convened, both to address the Deputy Chief Constable's points, as well as securing more timely risk reporting during quarterly meeting cycles where the Executive were adequately consulted.	Chief Financial Officer	**In Progress** *November Update* / Following the Risk Development Workshop, there was a discussion between the Deputy Chief Constable and BTPA Chief Executive. It was agreed to have joint ownership, with both owners identified and BTPA controls shared with BTP. The first quarter of this in practice will be March 2025. A GIAA Risk Management audit recommendation to formalize the process of strategic risk management between BTP/A is in progress and will ensure better joint working.
14/2024	5 July 2024	Members agreed that, in light of comments made, it would be appropriate to convene, variously, a 23/24 external audit washup meeting with NAO/KPMG, a preliminary meeting with NAO/KPMG for the 24/25 external audit, and a BTPA planning meeting to discuss its approach to external audit	Risk and Assurance Manager	**In Progress** November Update: Debrief took place on 26 September 2024. Actions were agreed for all parties: BTP/A, KPMG and NAO.These were due to be presented to ARAC but the paper was not sent.
16/2024	25 September 2024	The Deputy Chair noted that BTP/A Joint Strategic Risk Register reporting could perhaps be enhanced by including a risk *velocity* rating to denote the speed at which a risk was likely to affect the Force and Authority – he had seen such reporting on peer arms-length bodies and would be happy to assist the Force and Executive in incorporating it into their reporting	Head of Audit and Assurance / Risk and Assurance Manager	**In Progress** BTP Risk Management Lead / Head of Audit and Assurance to schedule time with Deputy Chair.
17/2024	25 September 2024	The Deputy Chief Constable noted that any EPSA position needed to be seen in the context of forthcoming Cost Allocation Model reform, and that any step change plan to move towards a revised approach would benefit from being articulated in writing following consultation between the Authority and the	Chief Financial Officer / Deputy Chief Constable	**In Progress** Update to be provided in advance of / at November 2024 meeting.

AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

		Force. The Chair felt this would be helpful, in light of Medium-Term Financial Plan (MTFP) development and noted any position needed to emphasise pragmatism whilst the Authority was awaiting clarity on Great British Railways		
18/2024	25 September 2024	The Chair noted her concern over the reputational risk posed by pausing planned activity with HMICFRS, given it was the one police-specific source of external assurance – at her suggestion, the Chief Executive and Deputy Chief Constable agreed that planned reactive communications should be prepared by the Authority in consultation with the Force, to have on hand whilst negotiations were concluded.	Risk and Assurance Manager	**Completed** Press lines shared with Chair by email on 15 October 2024
19/2024	25 September 2024	The Head of Internal Audit noted that he would welcome a view from the Committee as to the planned scope of the Portfolio Controls: Investment and Prioritisation Appraisal. The Chief Financial Officer and Risk and Assurance Manager both felt the planned review would add value, particularly in light of the Policing Productivity Review. In response, Members directed that scoping work on the review should continue, with a recommendation on whether the review should proceed being made either to the November 2024 meeting, or in correspondence beforehand.	Head of Internal Audit / Risk and Assurance Manager	**Completed** Meetings have taken place between GIAA and BTP/A. Whilst there is still no consensus, it is hoped a decision can be made at the November meeting.

Report to: Audit and Risk Assurance Committee

Date: 20 November 2024

Subject: Committee Effectiveness Review 2024

Author: Board Secretary

For: Decision

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1. Introduction

    a. This paper sets out the methodology followed for the Audit and Risk Assurance Committee Effectiveness Review 2024, summarises the review's main findings, provides a BTPA Executive Self-Assessment of the Committee against central government guidance, before putting forward some recommendations to enhance the effectiveness of the Committee during 2025.

2. Context and Methodology

    a. The Audit and Risk Assurance Committee conducts an annual review of its effectiveness to comply with its terms of reference. Ordinarily this is timed to coincide with the preparation of the Annual Report and Accounts and Governance Statement. In 2024 the Chair instead directed that, in light of a number of Members joining the Committee for the first time during the year, this exercise was best conducted later in the year to allow those Members to become familiar with the work of the Committee prior to commenting on its effectiveness.

    b. The methodology for the Audit Committee Effectiveness Review 2024 was as follows:

        i. A questionnaire drawn from the GIAA Self-Assessment Tool provided in HMT's ARAC Handbook (July 2024) was provided to Committee Members, and Force and BTPA Executive Committee attendees. A limited number of questions were selected for the questionnaire to encourage maximum engagement from respondents.
        ii. Respondents were also provided with an assessment of outcomes from the Committee Effectiveness Programme 2023 to help determine what actions should be rolled forward into 2024.
        iii. The Self-Assessment questions not posed to respondents have been reviewed by BTPA Executive and an assessment made against each, for Committee Members to review and/or challenge at their November 2024 meeting. This BTPA Executive Self-Assessment is provided as appendix 1.
        iv. The Internal Audit section of the Self-Assessment has not been included – instead, the Internal Audit Functional Standards assessment has been relied upon for assurance.

c. Committee Members will note that this Audit Committee Effectiveness Review exercise underpins the wider Board Effectiveness Review Action Plan 2024 that is being conducted on behalf of the Full Authority. Within that Action Plan, there is a recommendation for the Full Authority to refine BTP/A's joint approach to strategic risk to better support the Accounting Officer.

3. Committee Effectiveness Review Questionnaire - Key Findings

a. Four Committee Members, three Force Committee attendees and one BTPA Executive attendee responded to the committee effectiveness questionnaire. Their feedback can be summarised as follows.

b. **Role and Remit**. Members felt the Committee had sufficient membership, authority and resources to fulfil its role, albeit the breadth and complexity the Committee's remit was seen as the greatest of all BTPA Committees, with potential implications for the resources of the BTPA Executive. Members also felt that the Committee had the appropriate authority to request reports on areas related to the Committee's responsibilities, albeit there had been one instance in-year where a Professional Standards issue had not been reported in as a great detail as a Member would have liked.

c. Force and BTPA Executive agreed that they felt the Committee had sufficient membership, authority and resources, alongside the ability to request reports as required.

d. **Membership, Induction and Training.** Committee Members, BTPA Executive and Force attendees all felt that Committee Members had a clear understanding of what was expected of them in their role.

e. Whereas Committee Members felt they had a clear understanding of the Force's Strategic Plan and control environment, one Member noted they would welcome an external assessment of the Force's control environment.

f. Force and BTPA Executive respondents felt Member understanding of the Force's Strategic Plan, control environment and key risks was mixed, depending in some cases on the length of Members' tenure. The control environment was noted as an area where greater Member knowledge and understanding could be enhanced.

g. Members, Force and Executive respondents felt Members had a clear understanding of the role of the Full Authority in managing risk, albeit one Force respondent felt the wider Full Authority could be more proactive in seeking input from Audit Committee on their assurance and risk management activity.

h. Members, Force and Executive respondents generally felt training and development opportunities were considered and implemented effectively ('these seem to be more organised of late and less ad hoc') with one Member exception, who felt training and development was not effectively delivered.

i. **Internal Control.** Force and Executive respondents felt Members had a clear understanding of the assurances provided by the three lines-of-defence model, albeit a couple of Members noted they would welcome a reminder in the coming year in how the model was applied.

j. Members broadly agreed that the Committee considered whether pertinent issues had been included in the Governance Statement from the work of the Committee in the past year, albeit one Member disagreed and felt this area represented a gap. BTPA Executive felt that inclusion of relevant issues was dependent on, in the first instance, the work of the BTPA Executive team.

k. Members and Force respondents were content that the Committee had adopted appropriate arrangements to counter and deal with fraud, referencing in particular oversight in-year of an incident of alleged fraud. The BTPA Executive respondent felt Member knowledge and understanding of their role in this space could always be enhanced.

l. Members, Force and BTPA Executive respondents agreed that the Committee considered and challenged assurances provided by senior staff on adequacy of control systems.

m. **Financial Reporting and Regulatory Matters.** Some Members, and a majority of Force and BTPA Executive respondents, felt that the Committee could pay greater attention to and discuss in greater detail the comprehensiveness, reliability and integrity of assurances in meeting the Full Authority's and Accounting Officer's needs when reviewing the Annual Report and Accounts.

n. Members, Force and Executive respondents felt the Committee lacked a mechanism to be aware of topical legal and regulatory issues, with one Member suggesting this be formally added to the Committee workplan.

o. **Administration.** Members, Force and BTPA Executive respondents agreed that reports to the Committee were relevant, at the right frequency, time and in a format that was effective. One Force respondent noted the perennial issue of agendas sometimes being very long.

p. Members, Force and BTPA Executive respondents were not clear to what extent there was appropriate co-operation between the internal and external auditors.

q. **Overall.** Members, Force and BTPA Executive respondents were complimentary of the work of the Committee, noting in particular it was effectively chaired. Suggested areas for development included,

    i. Members spending more time reviewing the forward plan of meeting agendas and discussing whether topics addressed Members' key risks or concerns.

ii. Members considering whether the assurances secured in-year met the requirements of the Accounting Officer.
iii. The Committee taking greater interest in the proportionality of controls.
iv. Member visits to complement the Committee's assurance role.

r. Debrief / Committee Effectiveness Review 2023. Members were content with the assessments provided against the 2023 Review, with some remarking there was further progress in some areas including Cybersecurity. One Member was nevertheless disappointed that 8 of 17 areas for improvement were proposed for roll-forward into the 2024 Action Plan.

4. BTPA Executive Self-Assessment

a. The BTPA Executive's self-assessment of the wider GIAA questionnaire is provided as an appendix. Areas where the Executive is comfortable with existing arrangements have been graded Green. Areas that the Executive feel could be incorporated unto the 2024 Action Plan area graded Amber. Members are invited to challenge these assessments.

5. BTPA Audit and Risk Assurance Committee Effectiveness Review 2024 Recommendations

a. Based on both questionnaire responses and the BTPA Executive GIAA Self-Assessment exercise, recommendations that will form the basis of an action plan are set out below. Members are invited to challenge the recommendations. Subject to comments received, an action plan will be drawn up prior to Christmas 2024 for delivery January-June 2025.

Committee Effectiveness Review Area	**Recommendation**
Membership, Induction and Training	1. Enhance Member understanding and assurance of BTP control environment (2023[1]) 2. Refresh Member understanding of Three Lines of Defence Model 3. Formalise ARAC Onboarding Programme (2023)
Internal Control	4. Earlier Member involvement in preparation of the Governance Statement
Financial Reporting and Regulatory Matters	5. Establish mechanism to ensure Members are aware of topical legal and regulatory issues.
Administration	6. Provide clarity and assurance on extent of cooperation between Internal Audit and External Audit
General / GIAA Self-Assessment	7. Adopt a Committee Member Engagement Programme to complement assurance secured during committee meetings. 8. Provide Members with Committee Appointment Letters 9. Conduct Committee Skills Audit (2023)

[1] (2023) denotes a recommendation rolled forward from Committee Effectiveness Review 2023.

	10. Amend Committee Terms of Reference to comply with GIAA Self-Assessment

GIAA Self-Assessment Tool (HMT ARAC Handbook – July 2024)

Serial	Question	BTPA Executive Self-Assessment
	Role and Remit	
1	Does the committee have written terms of reference?	Yes
2	Are the terms of reference regularly reviewed?	Yes – reviewed at least annually at the June meeting.
3	Do the terms of reference clearly set out the committee's role and are they consistent with the example terms of reference in this ARAC handbook?	Yes
4	Are the terms of reference approved by the committee and the board?	Yes – as part of the annual review process each June.
5	Are the terms of reference made publicly available?	Yes – included in the BTPA Code of Governance available on the BTPA website.
6	Has the committee been provided with sufficient membership, authority and resources to perform its role effectively and independently?	Covered in questionnaire
7	Do committee members have appropriate authority to require reports on areas of the committee's responsibilities?	Covered in questionnaire
8	Does the organisation's annual report and accounts/Governance Statement mention the committee's existence and its broad purpose?	Yes
	Membership, Induction and Training	
9	Has the membership of the committee been formally agreed by the board and/or accounting officer and a quorum set?	The membership of the Committee is set by the BTPA Chair. The quorum is set by the terms of reference approved by the Full Authority.
10	Does the committee have at least three members (or the number stated in the agreed terms of reference) who are independent and objective?	Yes
11	Are members appointed for a fixed term?	No. Members are appointed by the Chair, and their appointment subject to annual review as part of the Member Appraisals process.
12a	Do all members of the committee have a clear understanding of what is expected of them in their role, including: time commitments, the duration of their appointment, training required and how this will be provided?	Covered in questionnaire

12b	Do all members of the committee have a clear understanding of what is expected of them in their role, including: an understanding of the organisation – strategy, operating environment and key risks?	Covered in questionnaire
12c	Do all members of the committee have a clear understanding of what is expected of them in their role, including: role of the board in managing risk and of the committee in supporting the board to provide review and challenge?	Covered in questionnaire
13	Have members received formal appointment letters (setting out their terms of appointment including work required) before their term of office commenced?	No.
14	Does the committee have the relevant/required range of skills in governance, risk, control, and financial management and is this reviewed on a regular basis?	Sense from Questionnaire feedback is that Member / Force / Executive feel the Committee has the relevant skills – but this is not demonstrated by a skills audit.
15	Does at least one committee member have recent and relevant financial experience?	Yes
16	Is the committee empowered to co-opt members and procure specialist advice to support them when needed?	No – there is no explicit empowerment in the Committee's terms of reference to appoint co-opted Members, or procure specialist advice.
17a	Is the Chair a Non-Executive Board member (NEBM) with relevant experience to chair the committee?	N/A
17b	Is at least one other member a NEBM?	N/A
17c	Do governance processes ensure the chair of the board is not a member of the committee?	It is BTPA practice not to appoint the BTPA Chair to the Audit and Risk Assurance Committee, but this is not made explicit in the Committee's terms of reference.
18	Are new committee members provided with an appropriate induction, including training to help them understand the public sector accountability framework, if they have not previously worked within central government?	Members joining the Committee for the first time are offered an induction process, which includes invitations to GIAA briefings for Audit Committee Members. Questionnaire responses suggest recently appointed Members are content with the induction provided.
19a	Does the induction include a programme of engagement with the organisation to help members understand: the organisation, its objectives, business needs, priorities, risk profile and challenges?	The induction process for new Members appointed to BTPA (rather than Audit Committee specifically) includes a programme of engagement. This programme can be scaled towards Audit-specific engagement for any further new Members.
19b	Does the induction include a programme of engagement with the organisation to help members understand: the organisation's vision and purpose?	Ditto

19c	Does the induction include a programme of engagement with the organisation to help members understand: the organisation's corporate governance arrangements?	Ditto
20	Are regular training and development opportunities (especially for recent developments or emerging risk areas) considered and implemented for committee members?	Covered in questionnaire
21	Has each member formally declared their business interests and/or conflicts of interest and have these been appropriately dealt with?	Yes. BTPA Members provide a Register of Interests to the Member Engagement Manager, and this is periodically updated. Moreover, Declaration of Interests is a standing item on each Committee agenda.
22	Are members sufficiently independent of the other key committees of the board?	Open to debate. Audit Committee Members serve on (and in some cases Chair) other BTPA Committees.
23	Has the committee considered the arrangements for assessing the attendance and performance of each member, including the chair?	BTPA Members undergo an annual appraisal with the BTPA Chair. This appraisal relates to their overall contribution to BTPA rather than to Audit Committee specifically.
	Meetings	
24	Does the committee meet regularly and at least four times a year?	Yes.
25	Do the terms of reference set out the frequency?	Yes.
26	Does the committee calendar meet the organisation's business and governance needs, as well as the requirements of the financial reporting calendar?	Questionnaire responses suggest it does.
27	Are members attending meetings on a regular basis and if not, is appropriate action taken?	Yes, albeit apologies are given and recorded in the usual way.
28	Does the accounting officer attend all meetings and, if not, are they provided with a record of discussions?	Yes, and the Additional Accounting Officer attends at least annually. Minutes of each meeting are provided to both Accounting Officer and Additional Accounting Officer via the Full Authority agenda packs.
29	Does the director of finance attend all meetings and, if not, are they provided with a record of discussions?	The BTPA Chief Financial Officer & Treasurer attends all meetings, and the BTP Director of Corporate Development and/or BTP Deputy Director of Financial Control attend all meetings.
30	Does the committee have the benefit of attendance of appropriate officials at its meetings, including representatives from internal audit, external audit, finance and if relevant, the sponsoring/sponsored body?	GIAA, NAO and KPMG and BTP Finance attend all meetings (except final review of Annual Report and Accounts in July). DfT Sponsor was invited to attend as

		part of Committee Effectiveness Action Plan 2023, but does not wish to exercise that level of oversight at present.
31	Does the committee meet privately without any non-members present for all or part of a meeting if considered necessary?	Committee Members meet with BTPA Executive present prior to each meeting and have the ability to meet alone if they wish.
32	Do committee members or the committee chair meet separately with relevant executives as required (especially the accounting officer and any relevant newly appointed executives soon after their appointment)?	There is no formal programme of engagement between the Committee Chair and the Accounting Officer.
33a	Is a verbal or written report summarising the business taken by the committee provided to the board after each meeting?	The minutes of each meeting are reported to the Full Authority, alongside a verbal update provided by the Committee Chair.
33b	Does the verbal or written report offer views and advice from the committee on issues that require the board or accounting officer to take action?	Yes.
	Internal Control	
34	Does the committee consider the findings of reviews by internal audit and others, on the effectiveness of the arrangements for governance, risk management and control?	Yes – GIAA Internal Audit Reports are a standing item on the Committee's agenda.
35a	Does the committee: have an understanding of the overall assurances provided within the organisation (by the three lines)?	Covered in questionnaire
35b	Does the committee: consider adequacy of these assurances, especially for outsourced services?	Covered in questionnaire
36	If the Committee does not consider the overall assurance provided to be adequate, does the committee raise these concerns to the executive to commission additional work?	Questionnaire responses suggest Members feel able to commission additional work as they see fit.
37a	Does the committee consider how meaningful the Governance Statement is?	Covered in questionnaire
37b	Does the committee consider if all pertinent issues have been included in the Governance Statement from the work the committee has undertaken during the reporting period?	Covered in questionnaire
38	Does the committee satisfy itself that the arrangements for governance, risk management and control have operated effectively throughout the reporting period?	The effectiveness questionnaire suggests that the Committee could pay greater attention to and discuss in greater detail the comprehensiveness, reliability and integrity of assurances in meeting the Full Authority's and Accounting Officer's needs when reviewing the Annual Report and Accounts

39	Has the committee undertaken deep dives into significant risks to review and challenge management's actions to manage and mitigate the risk?	Yes. The Committee undertakes deep dives of its 'owned' risks from the Joint Strategic Risk Reigster and receives updates from peer Committees on deep dives of their respective owned risks. The Committee also considers the tempo/allocation of strategic risk deep dives by Committees.
40	Has the committee considered how it should coordinate with other committees that may have responsibility for risk management and corporate governance?	As above – the Committee allocates additional scrutiny of particular strategic risks to peer BTPA Committees.
41	Has the committee satisfied itself that the organisation has adopted appropriate arrangements to counter and deal with fraud, including reporting losses, investigating fraud incidents, and submitting quarterly returns to the Cabinet Office?	Covered in questionnaire
42a	Does the committee receive regular reports on anti-fraud policies?	Yes – quarterly.
42b	Does the committee receive regular reports on whistleblowing processes?	Yes – quarterly.
42c	Does the committee receive regular reports on arrangements for special investigations?	No
42d	Does the committee receive regular reports on relevant fraud and whistleblowing cases and near misses?	Yes – quarterly.
43	Has the committee been made aware of the role of risk management in the preparation of the internal audit plan?	Yes – through Internal Audit Progress reporting to Committee.
44	Does the committee's terms of reference include oversight of the risk management process to ensure risks are managed and new risks will be identified?	Yes.
45	Does the committee review the corporate risk register to ensure it reflects key strategic risks?	Yes.
46	Does the committee consider/challenge assurances provided by senior staff on the adequacy and effectiveness of control processes?	Covered in questionnaire
47	Does the committee ensure any significant weaknesses found have been appropriately dealt with?	Yes.
	Financial Reporting and Regulatory Matters	
48	Is the committee's role in the consideration of the annual report and accounts clearly defined?	This is listed as a milestone in the Committee's terms of reference – its role is not defined any further.
49	Does the committee review the annual report and accounts (including the Governance Statement) and discuss the comprehensiveness, reliability and integrity of assurances in meeting the board and accounting officer's needs?	Covered in questionnaire

50	Does the committee gain an understanding of management's procedures for preparing the organisation's annual report and accounts?	Unclear – this area is a candidate for the recommended Committee Member Engagement Plan and/or refined Committee work planning.
51a	Does the committee consider, as appropriate: the suitability of accounting policies and treatments and/or changes in accounting treatment?	Unclear – this area is a candidate for the recommended Committee Member Engagement Plan and/or refined Committee work planning.
51b	Does the committee consider, as appropriate: assurances regarding the financial systems that produce the accounts?	Unclear – this area is a candidate for the recommended Committee Member Engagement Plan and/or refined Committee work planning.
51c	Does the committee consider, as appropriate: major judgements made (and if specialists were used to help with the judgements)?	Unclear – this area is a candidate for the recommended Committee Member Engagement Plan and/or refined Committee work planning.
51d	Does the committee consider, as appropriate: large write-offs?	Unclear – this area is a candidate for the recommended Committee Member Engagement Plan and/or refined Committee work planning.
51e	Does the committee consider, as appropriate: the reasonableness of accounting estimates?	Unclear – this area is a candidate for the recommended Committee Member Engagement Plan and/or refined Committee work planning.
51f	Does the committee consider, as appropriate: the narrative aspects of reporting?	Yes
51g	Does the committee consider, as appropriate: any differences of opinion between the auditor and executives?	Yes
52	Is a committee meeting scheduled to receive the external auditor's report to those charged with governance including a discussion of proposed adjustments to the accounts and other issues arising from the audit?	Yes.
53	Does the committee review management's letter of representation?	Yes.
54	Does the committee have a mechanism to keep it aware of topical legal and regulatory issues?	Covered in questionnaire
	Internal Audit	
55	Does the Head of Internal Audit attend meetings of the committee?	Yes / NB this area also covered by Internal Audit Functional Standard
56	Does the committee consider, annually and in detail, the annual internal audit plan (and fee) including consideration of whether the scope of internal audit work addresses the body's significant risks and does not duplicate assurances provided by other lines?	Yes / NB this area also covered by Internal Audit Functional Standard

57	Has the committee considered the internal audit mandate/formal terms of reference/internal audit charter defining internal audit's objectives, responsibilities, authority and reporting lines?	Yes / NB this area also covered by Internal Audit Functional Standard
58	Does internal audit have a direct reporting line, if required, to the committee?	Yes / NB this area also covered by Internal Audit Functional Standard
59	Has the committee considered the information it wishes to receive from internal audit?	Yes / NB this area also covered by Internal Audit Functional Standard
60a	Does the committee receive progress reports from internal audit and review and challenge progress?	Yes / NB this area also covered by Internal Audit Functional Standard
60b	Does the committee review the annual report from the Head of Internal Audit?	Yes / NB this area also covered by Internal Audit Functional Standard
61	Are outputs from follow-up audits by internal audit monitored by the committee and does the committee consider the adequacy of implementation of recommendations?	Yes / NB this area also covered by Internal Audit Functional Standard
62	Does the committee (chair) hold private discussions with the Head of Internal Audit at least once annually?	Yes / NB this area also covered by Internal Audit Functional Standard
63	Is there appropriate co-operation between the internal and external auditors?	Covered in questionnaire
64a	Does the committee review the adequacy of internal audit staffing and other resources?	Yes
64b	Does the committee review internal audit performance measures?	Yes.
64c	Does the committee review reports on internal audit quality assurance arrangements?	Yes.
	External Audit	
65	Does the external audit representative attend meetings of the committee?	Yes.
66	Do the external auditors present and discuss their audit plans and strategy with the committee (recognising the statutory duties of external audit)?	Yes.
67	Does the committee challenge external audit plans if considered not to cover key risks?	Yes.
68	Does the committee (chair) hold periodic (at least annually) private discussions with the external auditor?	Yes albeit this could be formalized in a Committee Engagement Plan.
69	Does the committee review the external auditor's annual report to those charged with governance?	Yes.
70	Does the committee ensure that executives are monitoring action taken to implement external audit recommendations?	Yes.

71	Are reports (including general value for money reports) on the work of external audit presented to the committee?	No
72	Does the committee assess the performance of external audit?	Yes.
73	Does the committee consider the external audit fee and challenge it if considered inappropriate?	Yes.
	Administration	
74	Does the committee have a designated secretariat and is the secretariat sufficient to deal with the committee's business?	Yes.
75	Is a draft forward workplan for the committee agreed at the start of each financial year to adequately cover all areas of the committee's responsibility?	Yes.
76	Are agenda papers circulated in advance of meetings to allow adequate preparation by committee members and attendees?	Yes.
77	Do reports to the committee communicate relevant information at the right frequency, time, and in a format that is effective?	Covered in questionnaire
78	Does the committee issue guidelines and/or a proforma concerning the format and content of the papers to be presented?	Yes – each agenda is commissioned, albeit Force / Executive authors are not provided fixed templates for reports.
79	Are minutes prepared and circulated promptly (after review by the chair) to the appropriate people?	Yes.
80	Is a report on matters arising from committee meetings presented and/or does the chair raise them at the committee's next meeting?	Matters Arising are generally referred to as Actions – these are a standalone standing agenda item at each meeting following the Minutes.
81	Do action points indicate the owner and due date?	Action points indicate the owner, but not the due date.
82	Does the committee provide an effective annual report on its own activities, which is timed to support the preparation of the Governance Statement?	This ambition is referenced in the Committee's terms of reference, but not complied with in 2024 to instead allow new Members time to be onboarded on to the Committee.
	Role of the Chair of the Committee	
83	Is the chair involved in the appointment of new committee members and the head of internal audit?	Chair may consult the ARAC Chair during any appointments round – less clear whether in BTPA's context that the Head of Internal Audit (GIAA) would be consulted.

84	Does the chair agree the annual core programme of work and agendas for each meeting?	Yes.
85a	Does the chair ensure meetings run effectively and efficiently?	Yes (as borne out in questionnaire responses).
85b	Does the chair ensure additional meetings are convened as required?	Yes.
85c	Does the chair ensure the number of meetings held are sufficient to allow the committee to consider all relevant areas?	Yes, albeit feedback is often expressed to the effect that agendas are very lengthy.
86a	Does the chair ensure committee has access to appropriate resources and support and committee budget is managed?	Yes.
86b	Does the chair ensure members work collaboratively?	Yes
86c	Does the chair ensure an effectiveness review is undertaken (or an external review is commissioned if considered relevant)?	Yes
86d	Does the chair ensure internal and external audit have free and confidential access if required?	Yes
86e	Does the chair ensure governance needs of sponsor/ALB are considered?	Yes
	Overall	
87	Does the committee effectively contribute to the overall control environment of the organisation?	Questionnaire responses suggest Member understanding of the control environment can be improved.
88	Does the committee seek feedback on its performance from the board and accounting officer?	The Committee seeks feedback from the Accounting Officer, but not the Full Authority.
89	Are there any areas where the committee could improve upon its current level of effectiveness?	Covered in questionnaire
90	Do you have any further comments?	Covered in questionnaire

Audit and Risk Assurance Committee Workplan 2024/25

[November 2024]

Potential Items for inclusion on future agendas / Member Engagement opportunities:

1. Force approach to Biometrics[1]
2. Force workplan towards digital systems integration[2]
3. Briefing on Force work to improve its asset registers[3]
4. Walkthrough of upgraded 4Risk[4]
5. Cascade from operational to strategic risk to support discussion on whether Estates and Sustainability should be considered strategic risks[5]
6. Assessment on whether Health, Safety and Wellbeing should be subject to Strategic Risk Deep Dive during 2024/25[6]

Topical items for inclusion on agendas:

7. Strategic Risk Deep Dives
8. Any HMICFRS Reports

Items added since the last meeting are *in italics* / items removed from the commissioned agenda are ~~struck through~~

September 2024	
Committee Training: Cyber Security	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register 7. Risk Management Strategy Progress Report 8. Chief Financial Officer's Report 9. Counter-Fraud Update 10. Deputy Chief Constable's Report 11. Internal Audit Progress Report	*17. Financial Sustainability Risk Deep Dive* *18. Functional Standards Update*[7] 19. Assurance Framework[8] ~~20. Information and Data Assurance Update (to satisfy Governance Statement)~~ ~~21. Internal Audit / Half-Year Review~~ 22. Internal Audit Report – Risk Management *23. Internal Audit Report / Travel Expenses Follow-Up*

[1] Action 26/2023
[2] Suggested during discussion of Payroll issues as part of Counter-Fraud Update Q3 at March 2024 meeting
[3] Suggested during discussion of fraudulent sale of ~£2,500 IT equipment as part of Counter-Fraud Update Q3 at March 2024 meeting
[4] Action 1/2024
[5] Added at June 2024 meeting
[6] Added at June 2024 meeting
[7] Added at June 2024 meeting
[8] Added at June 2024 meeting

12. External Audit Progress Report 13. Committee Effectiveness Action Plan 14. Workplan 15. Any Other Business 16. Meeting Evaluation	

November 2024	
Committee Training: Whistleblowing, Counter-Fraud, Bribery and Corruption	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register 7. Risk Management Strategy Progress Report 8. Chief Financial Officer's Report 9. Counter-Fraud Update 10. Deputy Chief Constable's Report 11. Internal Audit Progress Report 12. External Audit Progress Report 13. Committee Effectiveness Action Plan 14. Workplan 15. Any Other Business 16. Meeting Evaluation	17. NPCC Risk Scanning Template Implementation Update[9] 18. ~~Progress Report / Force response to Internal Audit Report - Efficiencies~~[10] ~~19. Reserves Policy~~ ~~20.~~ Annual 2024-25 Committee Effectiveness Review ~~(including terms of reference)~~ ~~21. Anti-Fraud and Whistleblowing Policies Review~~ 22. Management Assurance Return 2024-25 Process[11] ~~23. Internal Audit Report – Counter-Fraud Activity~~ ~~24. Internal Audit Report – Payroll~~ 25. Statutory Appointment of Comptroller and Auditor General as External Auditor 26. Draft External Audit Plan 2024-25

March 2025	
Committee Training: Overview of Accounting Changes / Best Practice	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register 7. Risk Management Strategy Progress Report	*17. Reserves Policy* 18. Going Concern Assessment 2024-25 19. Risk Deep Dive Schedule 2025-26 20. Management Assurance Return 2024-25 21. Functional Standards Review

[9] Requested during discussion of Risk Management Update Q3 at March 2024 meeting.
[10] Added at June 2024 meeting
[11] At March 2024 meeting, Deputy Chair noted peer Arm's Length Bodies shared Management Assurance Return with independent members where possible.

8. Chief Financial Officer's Report 9. Counter-Fraud Update 10. Deputy Chief Constable's Report 11. Internal Audit Progress Report 12. External Audit Progress Report 13. Committee Effectiveness Action Plan 14. Workplan 2025/26 15. Any Other Business 16. Meeting Evaluation	22. Internal Audit Report – Data: Electronic, Retention, Review and Deletion 23. Internal Audit Report – Cyber Security 24. Internal Audit Report – Portfolio Controls: Investment and Prioritisation Appraisal 25. Internal Audit Plan 2025-26 26. External Audit Interim Work 27. HMICFRS Inspection Plan 2025-28 28. Committee Training Plan 2025-26

June 2025	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register 7. Risk Management Strategy Progress Report 8. Chief Financial Officer's Report 9. Counter-Fraud Update 10. Deputy Chief Constable's Report 11. Internal Audit Progress Report 12. External Audit Progress Report 13. Committee Effectiveness Action Plan 14. Workplan 15. Any Other Business 16. Meeting Evaluation	17. Draft Annual Report and Accounts 2024-25 (including Governance Statement) 18. Annual Code of Governance Refresh & Board Effectiveness Evaluation 19. Annual Committee Effectiveness Review (including terms of reference) 20. Internal Audit Annual Report and Opinion 21. Internal Audit Report – Business Continuity 22. Draft External Audit Completion Report 2024-25

July 2025	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Any Other Business 4. Meeting Evaluation	5. Final Annual Report and Accounts 2024-25 6. Final External Audit Completion Report 2024-25

September 2025	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register 7. Risk Management Strategy Progress Report 8. Chief Financial Officer's Report 9. Counter-Fraud Update 10. Deputy Chief Constable's Report 11. Internal Audit Progress Report 12. External Audit Progress Report 13. Committee Effectiveness Action Plan 14. Workplan 15. Any Other Business 16. Meeting Evaluation	17. Assurance Framework 18. Information and Data Assurance Update (to satisfy Governance Statement) 19. Internal Audit / Half-Year Review