[21 June 2024] Agenda Pack / Audit and Risk Assurance Committee

MEETING
21 June 2024 10:30 BST

PUBLISHED
18 June 2024

Agenda

Location	Date	Time
Hybrid / Teams & Meeting Room G1/G2, British Transport Police Force Headquarters, 25 Camden Road, London, NW1	21 Jun 2024	10:30 BST

	Item	Owner	Time	Page
1	Apologies	Chair		-
2	Declarations	All		-
3	Minutes	Chair	10:30	4
4	Actions	Chair	10:35	19
5	Joint Risk Management Update Q4 2023/24	Joint BTP/BTPA	10:40	24
5.1	[Background Pack] Strategic Risk Deep Dives: Transformation and Recruitment and Retention			-
5.2	BTP/A Joint Strategic Risk Register Q4 2023/24	Joint BTP/BTPA	10:50	29
5.3	Risk Management Strategy Progress Report	Head of Audit and Assurance	11:00	40
5.4	[Background Pack] Risk Management Health Check Questionnaire / Aligns with Objectives			-
5.5	[Background Pack] Risk Management Health Check Questionnaire / Tailored to Context			-
5.6	Strategic Risk Workshop Update / 21 May 2024	Joint BTP/BTPA	11:05	44
6	Chief Financial Officer's Report Q4 2023/24	Chief Financial Officer	11:10	46
6.1	[Background Pack] Functional Standard GovS009: Internal Audit			-
7	Verbal Update / HMICFRS Audit Plan	Chief Financial Officer	11:20	-
8	Financial Statements Period 14 (31st March 2024)	Joint BTP/BTPA	11:25	56
9	Draft BTPA Annual Report and Accounts 2023/24	Chief Financial Officer		-
9.1	Draft Annual Report		11:30	69
9.2	Draft Accounts		11:40	155
10	[For Comment] Assurance Map	Head of Audit and Assurance	11:50	187
11	Counter-Fraud Update Q4 2023/24	Risk and Assurance Manager	11:55	198
12	Deputy Chief Constable's Report Q4 2023/24	Chief Constable	12:00	205
13	Internal Audit Progress Report Q4 2023/24	GIAA	12:10	223
13.1	[Background Pack] Internal Audit Report / Workforce Planning			-

AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

Item Ref	Date	Action	Owner	Due Date
26/2023	8 September 2023	A Member commented that, given the current lack of an action plan – which was in development – for Biometrics it would be worthwhile considering the inclusion of a standalone item on this issue at a future meeting. The Chief Financial Officer noted the relevance of National Cyber Security Centre guidance in this area.	BTPA Executive	**Recommended for Closure** Included in member engagement opportunities.
33/2023	17 November 2023	The Chair queried whether there were any future accounting standards that were applicable for the 2023/24 external audit, and noted she would welcome sight of any workplan underpinning delivery of Appendix 5 (Task Force on Climate Related Financial Disclosure)	KPMG/NAO / Risk and Assurance Manager	**Recommended for Closure** Future accounting standards were covered in a breakfast briefing. TCFD Work Plan – there is a detailed workplan but to summarise the actions: - We are already collecting data and reporting on the required metrics including GGC 21-25 - Sustainability Manager working to understand GGC 26 onwards - Key to meeting the risk disclosure requirements for 2024-25 is documenting why Sustainability isn't a principal risk; then working with Paul Adams to create a Net Zero risk register and be included in ongoing risk reporting. - 2025-26 will see a focus on the Sustainability Strategy which is due for its annual review in September 2024. This will incorporate forward plans for disclosure (to ensure it meets the

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AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

				criteria in the TCFD guidance) and a high-level plan for our estate.
34/2023	17 November 2023	Action repurposed at March 2024 meeting / Deputy Chief Constable to confirm whether BTPA Executive is included in annual Force vetting reviews.	Deputy Chief Constable	**Recommended for Closure** BTPA are included in annual vetting reviews. The review is sent out automatically by the vetting system on the anniversary of when someone joined the organisation. If the full vetting is due for review, the individual will be asked to complete that and will not receive the annual review, to avoid duplication.
1/2024	11 March 2024	Members to be offered a walkthrough of the new 4Risk system as part of their member engagement outside of meetings	Member Engagement Manager / Risk and Assurance Lead	**Recommended for Closure** Included in member engagement opportunities.
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** The Board Development Risk Workshop provided a lot of insight to be taken forward and discussed with risk owners and BTP/A senior leadership (discussed further in the Risk agenda item). The Q1 review of strategic risk should provide an answer to the DCC's points and the timings have been set up to allow adequate BTPA review in line with BTP's governance cycle.

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AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

3/2024	11 March 2024	Members noted that discussion at both the Strategy and Planning Committee and Scottish Railways Policing Committee had posed the question over whether there should be a Sustainability Strategic Risk on the register. Members requested that this question be posed at the forthcoming Full Authority Risk Workshop in May 2024.	Risk and Assurance Manager	**In Progress** The Board Development Risk Workshop provided a lot of insight to be taken forward and discussed sustainability risk. No decision was made as to whether it should be a strategic risk. When discussions start with the Sustainability Manager, BTP Risk Management Lead and BTPA Risk & Assurance Manager, a recommendation will be brought to ARAC.
4/2024	11 March 2024	The Chief Executive welcomed the inclusion of a legal proceedings section within the Going Concern Assessment and noted that whereas the Authority had insurance for up to £50m covering any exposure following the Manchester Arena Inquiry, he was not assured that this figure was sufficient. The Chief Executive committed to updating the Full Authority on this issue in due course.	Chief Executive	**Recommended for Closure** Board Secretary had embedded this commitment in Full Authority work planning – an update will be provided to Full Authority in due course.
5/2024	11 March 2024	Members noted it was their role to support the Accounting Officer in declaring they did not believe there to be any fraud within the British Transport Police/British Transport Police Authority. The failure to replicate the underpayment issue and secure an understanding of how it occurred meant they were not in a position to make any such declaration at that time. It was therefore necessary for a walkthrough of the entire Payroll process to be conducted in order to identify gaps and controls. This exercise should be completed prior to	Deputy Chief Constable	**In Progress** Update from Head of People Services due as at 14 June 2024.

AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

		Members signing-off the Governance Statement in the Annual Report and Accounts		
6/2024	11 March 2024	The Deputy Chief Constable to provide confirmation of the timescales of the Force's asset management work (in response to Counter-Fraud Report / theft of ~£2,500 IT equipment).	Deputy Chief Constable	**Recommended for Closure** Included in member engagement opportunities. BTP are reviewing asset management across the force through some work that Paul Adams will be leading on, on behalf of DCC. This is timely on how we approach / bring it altogether as asset management is owned across many different portfolios and is done in different ways.
7/2024	11 March 2024	A Member requested sight of the PSD Intelligence Report on Expenses and Travel Bookings	Board Secretary	**Scheduled for Closure** The Force have advised that the report will be available on 17 June 2024, following which it will be circulated to Members.
8/2024	11 March 2024	Members noted a comment from the Risk and Assurance Manager that there was potential to downgrade the Time and Expenses element of the Management Assurance Return to Moderate too but felt there was some assurance on this issue from recent internal audit activity. Members directed that the Force be commissioned by the Executive to justify its *Substantial* Time and Expenses rating with a view to the Committee taking a view in correspondence on the recommended rating prior to Full Authority on 26 March 2024.	Risk and Assurance Manager / Head of Deputy Chief Constable's Portfolio	**Completed** Exchanges took place in advance of Full Authority 26 March 2024.
9/2024	11 March 2024	The Deputy Director of Estates also committed to updating Members on progress on his defined roadmap in May 2024	Deputy Director of Estates	**Recommended for Closure** Update provided in Background Papers.

AUDIT AND RISK ASSURANCE COMMITTEE - ACTIONS

| 10/2024 | 11 March 2024 | The Chair noted progress made and requested a meeting with the Board Secretary to expedite delivery of the plan prior to end Q4 2023/24 | Board Secretary | **Completed**
Meeting took place on 3 April 2024. Closure report due at 5 July 2024 meeting. |

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Report to: Audit and Risk Assurance Committee

Date: 21 June 2024

Subject: Annual Review of Terms of Reference 2024

Sponsor: Head of Governance and People

Author: Board Secretary

For: Decision

1. Purpose of Paper

   a. To invite Audit and Risk Assurance Committee Members to comment on the Committee's terms of reference so that any proposed revisions may be submitted to the Full Authority for approval.

2. Recommendation(s)

   a. Members consider and suggest any proposed revisions to the terms of reference.

3. Background

   a. Whereas Committee effectiveness will be evaluated primarily through the annual Board Effectiveness Review, each Committee is nevertheless invited to review its own terms of reference when developing its workplan for the succeeding year[1]. The current terms of references are at appendix 1.

   b. To help inform this review, the Oversight Map for the Committee is also provided, at appendix 2.

4. Conclusion

   a. Members are invited to review the Committee terms of reference and suggest any revisions for consideration by the Full Authority.

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[1] BTPA Code of Governance (March 2024) paragraph 228.

Appendix 1 / Audit and Risk Assurance Committee Terms of Reference

Purpose

1. This statutory committee supports the Authority and Accounting Officer by reviewing the comprehensiveness and reliability of assurances on governance, risk management, the control environment and the integrity of financial statements.

Reporting

2. The Audit and Risk Assurance Committee will present a summary of key points to the Authority after each meeting and minutes for noting.

3. The Audit and Risk Assurance Committee will perform an annual assessment of their performance, timed to input into the Governance Statement, summarising the work it has done during the year in relation to its Terms of Reference and Annual Work Plan.

Responsibilities

4. The Audit and Risk Assurance Committee will advise the Authority and Accounting Officer on:

    a. the strategic processes for risk, control and governance and the Governance Statement;

    b. the accounting policies, the accounts, and the annual report, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;

    c. production and approval of the Management Assurance Return (MAR)

    d. the planned activity, results of both internal and external audit and HMICFRS;

    e. adequacy of management's response to issues identified by audit activity, including external audit's management letter;

    f. assurances relating to the corporate governance requirements for the organisation;

    g. anti-fraud, bribery and corruption and whistleblowing processes and arrangements for investigations

    h. monitor and assess compliance with and performance against statutory duties

    i. Assurances related to financial reporting, including understanding significant changes to accounting policies

    j. Assurances over the ethical standards, professionalism, integrity and conduct of employees

    k. Assurances over data, systems and information

5. The Audit and Risk Assurance Committee may:

    a. Approve the annual external audit plan

    b. Approve the internal audit plan

    c. Approve the HMICFRS Inspection plan

    d. Review and approve minor amendments to the strategic risk register, risk appetite and other risk documents as set by the Full Authority and propose significant amendments (e.g. additional & emerging risks) to the Full Authority for approval.

Milestones

6. In line with the annual work plan,

    a. Annual report and Accounts, including the Governance Statement and audit opinions, to the June meeting

    b. Management Assurance Return to the March meeting

    c. Data assurance statement

    d. At least one strategic risk deep dive

Access

7. The Head of Internal Audit and the representative from the external audit will have free and confidential access to the Chair of the Audit and Risk Committee.

Meetings

8. The Audit and Risk Assurance Committee will meet at least 4 times a year. The Chair of the Committee may convene additional meetings, as they deem necessary.

9. The Authority or Accounting Officer may ask the Audit and Risk Assurance Committee to convene further meetings to discuss particular issues on which they want the Committee's advice.

Chair and Deputy Chair

10. The Chair and Deputy Chair of the Committee shall be appointed by the Chair of the Full Authority.

Quorum

11. Half of committee membership (where overall membership is an odd number, the quorum is rounded up e.g. membership of five = quorum of three).

Membership

12. The membership of this Committee will be up to five members of the Authority. Executive Team and Force colleagues will join as agreed with the Chair.

Assessment of BTPA Committee and Executive Oversight of BTP and Current Priority Level

BTPA
British Transport Police Authority

Committee: Audit and Risk Assurance Committee (ARAC)

Priority	Oversight	Subject area			
High (13 areas)	Yes	Production and approval of the Management Assurance Return (MAR)	Development of annual performance report and statutory accounts, including the Governance Statement	Audits - planned, outcomes and recommendations	Recommendations from Manchester Arena Inquiry - implementation and progress SR: Major Incidents (12)
		EPSA compliance SR: Partnership Working (9)	Cashflow SR: Financial Sustainability (12)	Strategic risk register	
	Partial	Spend Review and delegated budget from DfT SR: Financial Sustainability (12)	Strategic process for risk, control and governance, including assurance framework	Information management (eg compliance with FOI and DPA) SR: Cyber and Data Security (12)	Data integrity SR: Cyber and Data Security (12)
		CT - Force capability to respond to threat, Force activity, assessment of threat, risks/issues to the Force, Manchester Inquiry SR: Major Incidents (12)		Technology - Oversight of BAU performance/exceptions SR: Technology (9)	
	No	-			

Priority	Oversight	Subject area			
Medium (13)	Yes	Anti-fraud and corruption and whistleblowing processes and arrangements for investigations SR: Legitimacy (16)	Crime and incident recording	Code of Governance amendments	Overall oversight and management of British Transport Police Fund SR: Financial Sustainability (12)	Debt Management SR: Financial Sustainability (12)
		Reserves policy SR: Financial Sustainability (12)	Professionalism - fraud / bribery / corruption SR: Legitimacy (16)	Capability to respond to major incidents SR: Major incidents (12)	Monitor and assess compliance with and performance against statutory duties
	Partial	Inspections - planned, outcomes and recommendations	Corporate Governance requirements	Compliance with Welsh Language Regulations for BTP and BTPA	Functional standards
	No	-			

Low (2)	Compliance to external spend controls (SR: Financial Sustainability (12)) - Y, GIAA - Annual audit plan and audit opinion - Y

SR: Strategic Risk (residual risk score)

Report to: Audit and Risk Assurance Committee

Date: 21 June 2024

Subject: BTPA Code of Governance Refresh 2024: Terms
                of References for Committees

Sponsor: Head of Governance and People

Author: Board Secretary

For: Decision

![BTPA - British Transport Police Authority]

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1.   Purpose of paper

a.   To summarise consideration given by BTPA Committees to their respective terms of
        reference as part of the BTPA Code of Governance refresh 2024 and outline proposed
        amendments for consideration by Audit and Risk Assurance Committee prior to approval by
        Full Authority.

2.   Background

a.   Audit and Risk Assurance Committee is responsible for 'seeking assurances relating to the
        corporate governance requirements of the organisation'. In practice, alongside scrutinising
        the Annual Report and Accounts (including the embedded Governance Statement), to date
        the Committee has also considered an annual refresh of the BTPA Code of Governance prior
        to its submission to the Full Authority for approval.

b.   In support of this refresh, each of the Full Authority's Committees consider their terms of
        reference, with any suggested amendments reported to Audit Committee for consideration
        prior to submitted to Full Authority for decision. This year, this process has seen each
        Committee being given the opportunity to consider its terms of reference alongside its
        Oversight Map slide.

c.   BTPA Working Groups are not covered by this report as their terms of references are not
        made explicit in the BTPA Code of Governance.

3.   Amendments to Committee Terms of Reference(s)

a.   <u>Finance, Legitimacy and Performance Committee</u>[1]

        i.   Members will recall that Finance, Legitimacy and Performance Committee (formerly
                Performance and Delivery Committee) was retitled in March 2024, in order to better
                reflect its remit. Other than its new title, its terms of reference remain unchanged.

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[1] Hyperlinks will take BTPA Members to the relevant Terms of Reference report on *Board Intelligence*. Other
readers may see the existing terms of references online in the <u>BTPA Code of Governance.</u>

    ii.   No amendments are proposed to its terms of reference. That said, in discussing its terms of reference, Committee Members were mindful of the continued delivery of the enhanced financial oversight regime adopted by Full Authority at end of January 2024, which remains in progress and subject to review in September 2024. There was some debate over whether financial oversight would be best delivered through a single 'Finance' Committee, or whether the current split between strategic finance and management information oversight (i.e. Budget/MTFP-setting overseen by Strategy and Planning Committee / financial performance overseen by Finance, Legitimacy and Performance Committee) remained appropriate. Members were broadly content to leave such a debate to a later date when the enhanced financial oversight regime was assessed.

b.   <u>Strategy and Planning Committee</u>

    i.   Committee Members propose a number of changes to the terms of reference. These are set out in the appendix, and:

        (a)   Make explicit the Committee's responsibility for oversight of the Cost Allocation Model and Policing Services Agreements (PSAs).

        (b)   Remove reference to oversight of People Strategy (now within the remit of People and Culture Committee)

        (c)   Make explicit the Committee's responsibility for scrutinising business cases and other major revenue and capital schemes prior to their submission to the Full Authority.

        (d)   Make explicit the Committee's responsibility for ensuring business cases and other relevant schemes have adequate equality impact assessments.

        (e)   Make explicit the Committee's responsibility for overseeing BTP/A sustainability and net zero responsibilities.

        (f)   Make explicit the Committee's responsibility for overseeing benefits and efficiencies.

    ii.   Audit Committee will note that their Strategy Committee colleagues were also mindful of ensuring that, in developing the Strategy Committee workplan for 2024/25, they would be mindful of the Committee's specific responsibilities for aspects of Legitimacy, as well as ensuring that there was no duplication between Strategy Committee and Finance, Legitimacy and Performance Committee on monitoring the Force's contract pipeline.

c.   <u>Scottish Railways Policing Committee</u>

    i.   No amendments are proposed to either the Committee terms of reference, or the Memorandum of Understanding between British Transport Police Authority and Scottish Police Authority (SPA) on the operation of the Committee. Both Scottish Police Authority Members serving on the Committee and SPA Corporate (BTPA Executive counterparts) were consulted.

d. <u>People and Culture Committee</u>

    i. Committee Members are considering the terms of reference in correspondence, with a deadline of 18 June 2024. A verbal update will be provided to Audit and Risk Assurance Committee.

e. Appointments, Remuneration and Appraisal Committee

    i. Committee Members are considering the terms of reference at their meeting on 20 June 2024. A verbal update will be provided to Audit and Risk Assurance Committee.

4. Recommendations

a. That Members

    i. Note the updates provided for each of their peer BTPA Committees.

    ii. Consider the proposed amendments to the Strategy and Planning Committee's terms of reference in the appendix, prior to their submission to the Full Authority for approval and inclusion in the BTPA Code of Governance.

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Appendix 1 / Strategy and Planning Committee Terms of Reference (with proposed tracked changes)

Purpose

1.   This Committee's role is to ensure an integrated approach to the development of the Medium-Term Financial Plan (MTFP), Strategic Plan, Policing Plan(s) and annual budget. The Committee is also responsible for advising the Full Authority on the Cost Allocation Model and Police Services Agreements.

Reporting

2.   A digest of key issues arising at each meeting will be circulated to the Full Authority for information. The minutes of each Committee meeting will be reported to the next meeting of the Full Authority, with any reports or issues requiring the attention of the Full Authority highlighted by the Chair of the Committee.

Responsibilities

3.   To produce a draft Strategy and Medium-Term Financial Plan for consideration by the Full Authority

4.   To set out the desired culture and behaviours in alignment with the Strategy

5.   To consider relevant perspectives in the forthcoming macro-environment in which the Authority operates ('horizon scanning') including political, economic, socio-cultural, technological, environmental, legal and ethical perspectives; and making recommendations to peer Committees and/or the Full Authority.

6.   To monitor progress against Strategic Plan objectives, including delivery of transformation activity, benefits and efficiencies.

7.   To oversee development of subordinate strategies subordinate to the Strategic Plan, except those that fall within the remit of another Committee.

8.   To prepare the Policing Plan(s) in line with the Strategy and stakeholder requirements

9.   Advising on the preparation of the annual budget

10.   To ensure effective consultation with stakeholders in the preparation of the Strategy, MTFP/budget, and Policing Plan.

11.   Reviewing the annual Police Service Agreement (PSA) charges and providing the Authority and Accounting Officer with an Annual Report, timed to support finalisation of the annual Police Service Agreement (PSA) charges, summarising and explaining any significant movements for individual PSA holders understanding the reasons for any significant movements.

12.   Business case approvals in line with delegation limits set out in the Code of Governance. Scrutinizing capital and major revenue schemes prior to their submission to the Full

Authority, in line with the scheme of delegation.

13. Examining post completion reports for all capital and major revenue schemes approved by the Authority in accordance with the scheme of delegation

14. To ensure all Strategies and Plans that do not fall within the remit of another Committee, and major revenue and capital schemes, include equality impact assessments.

15. Oversight of British Transport Police Authority and British Transport Police sustainabilityenvironmental and net zero responsibilities.

16. Deep dive(s) of any risks referred to the Committee from the Audit and Risk Assurance Committee.

Milestones

17. The Committee will recommend a Strategic Plan to the Full Authority approval no less than every three years.

18. The Committee will recommend the Annual Budget and Medium-Term Financial Plan(s) to the December meeting of the Full Authority for approval.

19. The Committee will recommend Policing Plan(s) to the March meeting of the Full Authority for approval.

20. The Committee will provide an annual report to the Full Authority regarding Police Service Agreement charges.

Meetings

21. The Strategy and Planning Committee will meet at least quarterly ahead of Authority meetings. The Chair of the Committee may convene additional meetings, as they deem necessary.

Chair and Deputy Chair

22. The Chair and Deputy Chair of the Committee shall be appointed by the Chair of the Board.

Quorum

23. Half of Committee membership (where overall membership is an odd number, the quorum figure is rounded up e.g. membership of five = quorum of three.)

Membership

24. Up to Ssix Members of the Full Authority.

Audit and Risk Assurance Committee Workplan 2024/25

[June 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]

Topical items for inclusion on agendas:
5. Strategic Risk Deep Dives
6. Any HMICFRS Reports

June 2024	
Committee Training: Internal Audit Standards	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Minutes 4. Actions 5. Joint Risk Management Update 6. Joint Strategic Risk Register[5] 7. Risk Management Strategy Progress Report 8. Chief Financial Officer's Report 9. Counter-Fraud Update 10. Deputy Chief Constable's Report[6] 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 2023-24 (including Governance Statement) 18. Annual Code of Governance Refresh 19. Internal Audit Annual Report and Opinion 20. Internal Audit Report – Financial Planning and Efficiencies 21. Internal Audit Report – Workforce Planning 22. Internal Audit Report – Health and Safety 23. Internal Audit Report – Travel Expenses Follow Up of *Limited* Opinion 24. Draft External Audit Completion Report 2023-24 To note Board Effectiveness Evaluation taken to Full Authority only

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[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] To include political risk in cross-cutting risks section. This follows discussion of General Election / PCC Elections at March 2024 meeting.

[6] Include any update on events that may impact Going Concern Assessment discussed at March 2024 meeting

July 2024	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Any Other Business 4. Meeting Evaluation	5. Final Annual Report and Accounts 2023-24 6. Final External Audit Completion Report 2023-24 7. Committee Effectiveness Action Plan 2023-24 Closure Report

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 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 20. Internal Audit Report – Risk Management

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	17. NPCC Risk Scanning Template Implementation Update[7] 18. Reserves Policy 19. Annual 2024-25 Committee Effectiveness Review (including terms of reference)

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[7] Requested during discussion of Risk Management Update Q3 at March 2024 meeting.

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	20. Anti-Fraud and Whistleblowing Policies Review 21. Management Assurance Return 2024-25 Process[8] 22. Internal Audit Report – Counter-Fraud Activity 23. Internal Audit Report – Payroll 24. Statutory Appointment of Comptroller and Auditor General as External Auditor 25. 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 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	17. Going Concern Assessment 2024-25 18. Risk Deep Dive Schedule 2025-26 19. Management Assurance Return 2024-25 20. Functional Standards Review 21. Internal Audit Report – Data: Electronic, Retention, Review and Deletion 22. Internal Audit Report – Cyber Security 23. Internal Audit Report – Portfolio Controls: Investment and Prioritisation Appraisal 24. Internal Audit Plan 2025-26 25. External Audit Interim Work 26. HMICFRS Inspection Plan 2025-28 27. Committee Training Plan 2025-26

June 2025	
Standing / Administrative Items	Suggested Items
1. Apologies 2. Declarations 3. Minutes 4. Actions	17. Draft Annual Report and Accounts 2024-25 (including Governance Statement) 18. Annual Code of Governance Refresh & Board Effectiveness Evaluation

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[8] At March 2024 meeting, Deputy Chair noted peer Arm's Length Bodies shared Management Assurance Return with independent members where possible.

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	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