

**TO THE POLICE AND CRIME COMMISSIONER OF NORTH YORKSHIRE AND THE  
CHIEF CONSTABLE OF NORTH YORKSHIRE POLICE**

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2018  
OF THE JOINT INDEPENDENT AUDIT COMMITTEE**

**1. INTRODUCTION**

- 1.1. The Joint Independent Audit Committee (JIAC) provides independent assurance on the adequacy of the corporate governance, control and risk management arrangements in place for the Police and Crime Commissioner for North Yorkshire (PCC) and the Chief Constable of North Yorkshire Police (CC). It jointly advises the PCC and CC according to good governance and proper practices.
- 1.2. This is the third Annual Report of the JIAC and it sets out how the JIAC fulfilled its purpose and responsibilities in 2017/18.
- 1.3. The JIAC supports accountability within the force through the review of internal and external audit reports, monitoring of risk registers and other key strategies. It will hold to account those responsible for the implementation of recommendations and action plans. In addition, by overseeing the process of evaluating and improving governance, risk management and control, the JIAC helps those responsible for governance to ensure that accountability throughout the force is working well.
- 1.4. The JIAC is, in its turn, held to account by both the PCC and the CC on the extent to which it has fulfilled its purpose. The Chartered Institute of Public Finance and Accountancy (CIPFA) sets criteria for this which forms an integral part of this report:
  - 1.4.1. has the committee fulfilled its agreed terms of reference?
  - 1.4.2. has the committee adopted recommended practice?
  - 1.4.3. have the development needs of committee members been assessed and are committee members accessing briefing and training opportunities?
  - 1.4.4. has the committee assessed its own effectiveness or been the subject of a review?
  - 1.4.5. what impact has the committee had on the improvement of governance, risk and control?
- 1.5. Additionally, this report provides the PCC and CC with a summary of the areas of work considered by the JIAC during the year ended 31 March 2018. This is in line with the CIPFA guidance that recommends that Audit Committees should report annually on how they have discharged their responsibilities.
- 1.6. The annual report of JIAC for the year ended 31 March 2017 referred to a review of JIAC arrangements and recommended actions alongside a wider review of PCC and CC governance. The actions included:
  - 1.6.1. adoption of revised terms of reference (adopted March 2017)

- 1.6.2. a refreshed JIAC membership (effective from September 2017)
- 1.6.3. a review of JIAC effectiveness (at the 19 September 2017 meeting).

1.7. The JIAC wishes to record its thanks to the officers of the PCC and CC along with the Internal Auditors and External Auditors who have supported its work during the year. The JIAC has received the full assistance and co-operation from officers in carrying out its work and discharging its responsibilities.

## 2. HAS THE COMMITTEE FULFILLED ITS TERMS OF REFERENCE?

2.1. The Terms of Reference follow CIPFA guidance and are reviewed regularly. Details can be found on the PCC website and are summarised in Appendix A <https://www.northyorkshire-pcc.gov.uk/police-oversight/governance/jiac/>.

2.2. In brief, audit activity is reviewed at every meeting of the JIAC including internal and external audit plans and reports. Particular aspects of governance and controls are reviewed including risk management. The joint Annual Governance Statement will be considered at the July 2018 meeting. This meeting will also consider the annual accounts and the external auditor's report on them. Further details of JIAC activity are included in Appendix A.

2.3. The Committee believes it has met the requirements of the Terms of Reference, both in terms of relevant agenda items and the effectiveness of its review. However, it did not for the full period meet the requirements of the Terms of Reference for Composition of the JIAC and Quorum of JIAC Meetings.

### 2.4. Committee Composition

2.4.1. The review of JIAC arrangements referred to earlier recommended that membership of the JIAC, including Chair, be re-advertised and a four-year maximum term implemented. Prior to the recruitment undertaken during the spring and summer of 2017 the membership for the June 2017 session of JIAC was below the recommended 5 persons as set out below:

- David Portlock                      Chair
- Steven Hawksworth                Member
- Max Thomas                         Member

2.4.2. Following the successful re-advertisement of the positions a refreshed membership was established. The revised membership was configured as follows:

- Jason Brine                            Chair
- Heather Cook                         Member
- Pauline Fox                            Member
- Max Thomas                         Member

2.4.3. Helen Fowler was appointed after the financial year end as an additional Member of the JIAC completing the composition requirements set out in the Terms of Reference.

2.5. Quorum at JIAC Meetings

Following the review of JIAC arrangements and subsequent appointments it can be reported that the JIAC was quorate in all its meetings however, the first of its sessions during 2017-18 in June 2017 was not quorate.

3. HAS THE JIAC ADOPTED RECOMMENDED GOOD PRACTICE?

3.1. The Committee has reviewed its performance against good practices identified by CIPFA. There are some areas where improvements can be made (Appendix B) but the review shows the Committee is following good practice in the way it operates.

3.2. Since the review of JIAC arrangements and the establishment of the refreshed committee feedback has not yet been obtained on its effectiveness. The JIAC will consider how to obtain this feedback during 2018-19.

3.3. Each member of the JIAC has completed Police Vetting and declared any interests in the business of the JIAC. Declarations of interest are included as a standing agenda item.

4. HAVE THE DEVELOPMENT NEEDS OF COMMITTEE MEMBERS BEEN ASSESSED AND ARE THEY ACCESSING BRIEFING AND TRAINING OPPORTUNITIES?

4.1. Members have received briefings in several areas during 2017-18, based on current issues and areas they identified themselves. Issues covered included background and introduction from Internal and External Audit, the governance and risk strategy, methodology behind the Annual Governance Statement, organisational response to HMICFRS inspections and background to the annual accounts.

4.2. During the year one or more Members attended the following updates and workshops:

- September 2017 – CIPFA Development Day for Police Audit Committee Members

The Members are committed to continued development and will access appropriate briefing and training opportunities in 2018-19.

4.3. Committee members have assessed themselves against CIPFA's knowledge and skills framework (Appendix D). This will form the basis of briefings and training in 2018-19.

5. HAS THE JIAC ASSESSED ITS OWN EFFECTIVENESS OR BEEN THE SUBJECT OF A REVIEW?

- 5.1. The Committee has assessed its own effectiveness based on CIPFA guidance. (Appendix C). This identified some areas where effectiveness can be developed; these include:
- The Committee will consider the need for further assurance once the revised Corporate Governance Framework has been implemented.
  - The Committee will consider the need for further assurance once the revised Corporate Risk Register has been further developed.
  - The Committee will consider its effectiveness by obtaining and evaluating feedback during 2018-19.

6. WHAT IMPACT HAS THE COMMITTEE HAD ON THE IMPROVEMENT OF GOVERNANCE, RISK AND CONTROL?

- 6.1. JIAC has considered a wide range of areas during the year but legislation restricts the role of police audit committees. The Chief Constable and PCC are 'those charged with governance' and this means the Committee's role is largely advisory. The other restriction on the Committee is the limited time available. With only four meetings per year it is difficult to be aware of all developments.
- 6.2. Despite these limitations, the Committee has made an impact during the year and the following is an indication of this:
- 6.2.1. The Chair meets with officers of the PCC and CC, Internal Auditors and External Auditors as necessary to keep abreast of their work programmes insofar as they are relevant to the work of the JIAC. It is also possible for the Chairman to have discussions with the Statutory Officers about emerging issues.
- 6.2.2. During 2017-18 a high-level work planner has been developed for the JIAC. This is designed to ensure that JIAC gives adequate coverage to the areas set out in its terms of reference and any relevant emerging matters. To that end the Work Plan contains quarterly items, annual items and a section for items as required each aligned to one of the nine broad areas set out in the terms of reference. The plan was first considered at the December 2017 session and is considered on each occasion that JIAC meets.
- 6.2.3. The Committee identified areas where more information and training were required to fulfil its role effectively. It therefore requested presentations on a range of areas providing additional assurance on the arrangements in place.
- 6.2.4. The Committee closely monitors internal audit resources and progress against the audit plan. It regularly challenges progress and resources (for example in highlighting or emphasising the importance of data quality / compliance and the requirements of the GDPR).

6.2.5. The Committee has a key role in reviewing the Annual Accounts and the Annual Governance Statement. With regular briefing on key features of the statements and meetings with external audit, the Committee is in a good position to provide assurance to the PCC and Chief Constable before they formally approve these documents.

6.2.6. The Committee has not identified any significant control risks through the year however, it has identified the following areas or themes that have recurred while undertaking its work that it will seek assurance on during the next year:

- Data quality and Crime Data Integrity
- Collaboration arrangements across forces and services including the Fire and Rescue Service

These have been recommended to the PCC and CC for inclusion in the joint Annual Governance Statement for the period.

## 7. COMMITTEE'S CONCLUSIONS ON GOVERNANCE

7.1. The Committee has received assurances on the operation of the PCC and CC's systems of governance, risk management, financial reporting and annual governance statement arrangements. Its work has not identified any significant control risks and the JIAC concludes that the arrangements reviewed are adequate.

7.2. The JIAC has reviewed its effectiveness against its terms of reference and objectives. Members believe the Committee has been effective but have identified areas where improvements could be made. These include considering:

7.2.1. Need for improved awareness and scrutiny of whistleblowing, litigation and general complaints arrangements – added to Work Plan.

7.2.2. Ongoing need to be updated with developments with and impact of Fire and Rescue Service – add as a regular agenda item.

In implementing these recommendations, the Committee will become more effective during 2018/19. It recognises the significant challenges facing the PCC and CC and aims to support them in developing governance arrangements as they address key challenges while also meeting the continuing financial constraints.

Jason Brine  
Chair of JIAC  
26 July 2018

Appendix A

Terms of Reference and Review

<p><b>Internal Control Environment</b></p>	<p>Effectiveness Consider Annual Governance Statement and Accounts</p>	<ul style="list-style-type: none"> <li>• An internal audit tracker has been developed over the course of the year to enable a high-level view of the progress being made by management in implementing actions following internal audit activity. Any exceptions are reported to JIAC through the tracker. The tracker is considered at each sitting of JIAC and facilitates discussion with officers around the residual exposure if actions are not completed.</li> <li>• A HMIC recommendations tracker has been in development throughout the year. The format requires further development in order to be effective as a management and oversight tool.</li> <li>• JIAC considered the emerging drafts of the joint Annual Governance Statement (AGS) and the organisations' Accounts for 2016/17 in June 2017 and September 2017. Where relevant JIAC contributed to the development of the drafts prior to recommending them for approval to the PCC and CC.</li> <li>• In March 2018 JIAC received an update on the progress made with the areas for development that were contained in the AGS for 2016/17. It was noted at that time that one area for development would be carried forward to the 2017/18 AGS and although subject to some delay the remaining three areas for development were on track for completion.</li> </ul>
<p><b>Corporate Risk Management</b></p>	<p>Approve risk management strategy Consider financial risks Effectiveness of risk management Oversight of risk registers</p>	<ul style="list-style-type: none"> <li>• JIAC receive a quarterly update on risk register development and business continuity matters. This provides JIAC with an overview of how this area is developing by reference to significant changes to the strategic risk register and a summary of any business continuity incidents.</li> <li>• Throughout the period of this report JIAC have been kept informed of the development of the principal risk register which will be considered in 2018/19</li> </ul>
<p><b>Regulatory Framework</b></p>	<p>Overview of governance framework</p>	<ul style="list-style-type: none"> <li>• As indicated above there is some overlap in the areas of coverage set out in the terms of reference. The regulatory framework as defined in the terms of</li> </ul>

	<p>Review of referred issues Whistleblowing and anti-fraud policies</p>	<p>reference is linked to some of the other matters considered under a different heading in the plan during 2017/18. For example, the JIAC coverage of Cyber Security and Information Risk and the General Data Protection Regulation (GDPR) covered under Information Governance forms part of the review of the regulatory framework.</p> <ul style="list-style-type: none"> <li>• No specific issues were referred to JIAC during the period.</li> </ul>
<p><b>Internal Audit</b></p>	<p>Advise PCC and CC on appropriate arrangements Approve annual programme Oversight and provision of assurance on adequacy and effectiveness Consider annual findings Review effectiveness of PCC on fraud</p>	<ul style="list-style-type: none"> <li>• Internal Audit services to the PCC and CC have been provided by RSM during the year. Internal Audit assignments are determined after an assessment of the risks associated with the various activities of the PCC and CC. The Annual Internal Audit plan is developed to support the Police and Crime Plan Priorities and complement the risk management framework. The Internal Audit plan also considers the work of External Audit and the other external inspection activity to which the PCC and CC are subject to avoid duplication. The Internal Audit Strategy for 2018/19 was prepared by RSM and approved by the JIAC at its March 2018 meeting.</li> <li>• During the year the JIAC received quarterly progress reports from RSM in relation to the 2017/18 plan. The JIAC has also received the final reports from each of the assignments completed during the year.</li> <li>• There were eleven internal audit assignments undertaken in 2017/18 that had assurance levels assigned to them. <ul style="list-style-type: none"> <li>○ Two resulted in an assessment of <b>substantial assurance</b></li> <li>○ Five resulted in an assessment of <b>reasonable assurance</b></li> <li>○ Four reports that had an assessment of <b>partial assurance</b></li> </ul> </li> <li>• RSM advised the <b>partial assurance</b> reports be considered when completing the Joint Annual Governance Statement for 2017/18.</li> <li>• RSM’s opinion based on the work completed in the reporting period for both the PCC and CC was: <i>“The organisations have an adequate and effective framework for risk management, governance and internal control.</i></li> </ul>

		<p><i>However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.</i></p> <p><i>We have performed two Follow Up reviews during the year which concluded in good progress being made towards implementation of actions.”</i></p>
<p><b>External Audit</b></p>	<p>Advise PCC and CC on appointment          Approve annual programme and fees          Review reports and recommendations          Review Annual Audit Letter</p>	<ul style="list-style-type: none"> <li>• Mazars LLP were the external auditors for the PCC and the CC during the year. This appointment was made by the Audit Commission for a five-year term.</li> <li>• Mazars reported the following in September 2017 in relation to their audit activity for the 2016/17 period:  <u>Audits of the Financial Statements for the year ended 31 March 2017</u>            The audit of the Statement of Accounts for 2016/17 resulted in an unqualified audit opinion, without modification. The opinion of Mazars was that the financial statements:           <ul style="list-style-type: none"> <li>○ Gave a true and fair view of the financial position of the Group as at 31 March 2017 and of its expenditure and income for the year then ended; and</li> <li>○ Had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2016/17.</li> </ul> <u>Annual Completion Reports</u>            The completion report set out the outcome of the audit and highlighted any issues that Mazars were required to bring to the JIAC’s attention. Any matters that arose as part of the audit were resolved during the process and the reports confirmed that there were no additional matters to report in relation to the oversight of the financial reporting process.  <u>Value for Money Conclusions</u>            Mazars were required to come to a Value for Money conclusion in respect of the organisations. For the year ended 31 March 2017 Mazars concluded that both had put in place proper arrangements for securing economy, efficiency and effectiveness in their use of resources.</li> </ul>



<b>Financial Reporting</b>	Reviewing the Annual Statement of Accounts Considering appropriateness of accounting policies	<ul style="list-style-type: none"> <li>• During the year the JIAC consideration of matters pertinent to Financial Reporting has included the presentation of the draft and final accounts for 2016/17. These were presented to JIAC in draft form both prior to and post external audit scrutiny at the June 2017 and September 2017 sessions respectively.</li> <li>• A report pertaining to the review of current accounting policies was considered in March 2018. This provided an overview to JIAC in advance of the reporting of the draft accounts for 2017/18 later that year.</li> <li>• A quarterly item is listed on the Work Plan for “in year financial monitoring and the medium term financial plan”.</li> </ul>
<b>Inspection and Review</b>	Consider external review agencies reports	<ul style="list-style-type: none"> <li>• External agencies reports are considered at each meeting by reference to any relevant reports released between meetings. During the reporting period reports relevant to this theme have been produced by Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS).</li> <li>• Whilst JIAC do not consider each HMICFRS report in detail, assurance is sought from officers that appropriate consideration and action is taken in respect of the report recommendations. This is particularly the case if there has been a grading of “inadequate” or “requires improvement”.</li> <li>• A HMIC recommendations tracker remains in development.</li> </ul>
<b>Civil Claims</b>	Overview of civil claims and other legal proceedings	<ul style="list-style-type: none"> <li>• At the September 2017 session JIAC received an overview of an in-house claims handling audit that was undertaken by Gallagher Bassett. Gallagher Bassett are external claims handlers who conducted a due diligence and file handling audit of public liability claims handled in-house by Joint Corporate Legal Services (JCLS). This was the third audit of this kind that had taken place and it was noted that an overall assessment of “exemplary” was received for this area.</li> <li>• The JIAC plan of work currently has civil claims as an annual item. Whilst the Gallagher Bassett report provided assurance in relation to handling of public liability claims, it is recognised that there is a wider aspect to civil claims. It is proposed that in future the JIAC will receive a wider report on all civil claims</li> </ul>

		<p>activity on a quarterly basis to provide a higher level of assurance to the PCC and CC about the governance of this area.</p> <ul style="list-style-type: none"> <li>• On a similar note the current terms of reference do not contain reference to complaints as currently drawn. It is therefore proposed that the JIAC during 2018-19 consider a proposal to recommend extending the terms of reference to cover monitoring the policies relating to dealing with complaints.</li> </ul>
<p><b>Information Governance</b></p>	<p>Reviewing associated Corporate Strategy Review reports from Senior Information Risk Owner Considering any implications for governance</p>	<ul style="list-style-type: none"> <li>• JIAC received an overview of Information Governance by way of two presentations during the year.</li> <li>• December 2017, Rich Jones (Chief Digital Information Officer) attended and responded in a question and answer session following JIAC’s consideration of the National Audit Office guide on “Cyber Security and information risk guidance for Audit Committees”. This provided JIAC with assurance in relation to this area.</li> <li>• Preparation for the General Data Protection Regulation (GDPR) was covered in the March 2018 session. Ashley Malone (Police Lawyer – Civil Disclosure) provided responses in a question and answer session about the plan to prepare for the introduction of the new regime in May. Whilst it was acknowledged that this was work in progress JIAC were provided with continuing assurance and noted that GDPR was included in the Internal Audit Plan for 2018/19.</li> </ul>

Appendix B  
CIPFA Self-Assessment of Good Practice

Good practice questions		Yes	Partly	No
<b>Audit committee purpose and governance</b>				
1	Does the authority have a dedicated audit committee?	X		
2	Does the audit committee report directly to full council? (Applicable to local government only.)	Not applicable to Police audit committees		
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	X		
4	Is the role and purpose of the audit committee understood and accepted across the authority?	X		
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?	X		
6	Are the arrangements to hold the committee to account for its performance operating satisfactorily?	X		
<b>Functions of the committee</b>				
7	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?			
	good governance	X		
	assurance framework	X		
	internal audit	X		
	external audit	X		
	financial reporting	X		
	risk management	X		
	value for money or best value	X		
counter-fraud and corruption.	X			
8	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?	X		
9	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? <sup>1</sup>	X		

<sup>1</sup> Audit committees can also support their authorities by undertaking a wider role in other areas including: Considering governance, risk or control matters at the request of other committees or statutory officers;

10	Where coverage of core areas has been found to be limited, are plans in place to address this?	X		
<b>Good practice questions</b>				
11	Has the committee maintained its advisory role by not taking on any decision-making powers?	X		
<b>Membership and support</b>				
12	Has an effective audit committee structure and composition of the committee been selected? This should include: <ul style="list-style-type: none"> <li>• separation from the executive</li> <li>• an appropriate mix of knowledge and skills among the membership</li> <li>• a size of committee that is not unwieldy</li> <li>• where independent members are used, that they have been appointed using an appropriate process.</li> </ul>	X X X X		
13	Does the chair of the committee have appropriate knowledge and skills?	X		
14	Are arrangements in place to support the committee with briefings and training?	X		
15	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	X		
16	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?	X		
17	Is adequate secretariat and administrative support to the committee provided?	X		
<b>Effectiveness of the committee</b>				
18	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	?	?	?
19	Has the committee evaluated whether and how it is adding value to the organisation?	?	?	?
20	Does the committee have an action plan to improve any areas of weakness?	?	?	?

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Working with local standards committees to support ethical values and reviewing the arrangements to achieve those values; Reviewing and monitoring treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.<sup>3</sup>; Providing oversight of other public reports, such as the annual report.

## Appendix C

### Evaluating the Effectiveness of the Audit Committee

The Committee assessed each area and agreed a score from 1 to 5. 1 means no evidence can be found that the audit committee has supported improvements in this area. 5 means clear evidence is available from several sources that the committee is actively supporting improvements across all aspects of this area.

Areas to Add Value	Agreed Score	Areas to Develop
Promoting the principles of good governance and their application to decision making.	5	
Contributing to the development of an effective control environment.	4	The Committee will consider the need for further assurance once the Corporate Governance Framework has been implemented.
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	4	The Committee will consider the need for further assurance once the Corporate Risk Register has been further developed.
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	4	
Supporting the quality of the internal and external audit activity, particularly by underpinning its organisational independence.	5	
Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements.	4	

Supporting the development of robust arrangements for ensuring value for money.	3	
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	3	
Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.	5	
Awareness of and compliance with the CIPFA self-assessment of Good Practice	4	The Committee will consider its effectiveness by obtaining and evaluating feedback

**Issues arising from this self-assessment are:**

- The Committee will consider the need for further assurance once the revised Corporate Governance Framework has been implemented.
- The Committee will consider the need for further assurance once the revised Corporate Risk Register has been further developed.
- The Committee will consider its effectiveness by obtaining and evaluating feedback during 2018-19

## Appendix D

### Committee Members Assessment –Knowledge and Skills Framework

(Based on Appendix C of CIPFA’s “Audit Committees - Practical Guidance for Local Authorities and Police”)

Knowledge area	Details of core knowledge required	Identified Need for Training
Organisational knowledge	<p>An overview of the governance structures of the authority and decision-making processes.</p> <p>Knowledge of the organisational objectives and major functions of the authority.</p>	
Audit committee role and functions	<p>An understanding of the audit committee’s role and place within the governance structures. Familiarity with the committee’s terms of reference and accountability arrangements.</p> <p>Knowledge of the purpose and role of the audit committee.</p>	
Governance	<p>Knowledge of the six principles of the CIPFA/SOLACE Good Governance Framework and the requirements of the Annual Governance Statement (AGS).</p> <p>Knowledge of the local code of governance.</p>	<p>Briefing on the Annual Governance Statement including how assurances have been obtained.</p>
Internal audit	<p>An awareness of the key principles of the Public Sector Internal Audit Standards and the Local Government Application Note.</p> <p>Knowledge of the arrangements for delivery of the internal audit service in the authority and how the role of the head of internal audit is fulfilled.</p>	
Financial management and accounting	<p>Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them.</p> <p>Understanding of good financial management principles.</p> <p>Knowledge of how the organisation meets the requirements of the role of the chief financial officer, as required by the CIPFA Statement on the Role of the Chief Financial Officer in Local Government.</p>	<p>Briefing on financial statements</p>

External audit	<p>Knowledge of the role and functions of the external auditor and who currently undertakes this role.</p> <p>Knowledge of the key reports and assurances that external audit will provide.</p> <p>Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken.</p>	
Risk management	<p>Understanding of the principles of risk management, including linkage to good governance and decision making.</p> <p>Knowledge of the risk management policy and strategy of the organisation.</p> <p>Understanding of risk governance arrangements, including the role of members and of the audit committee.</p>	
Counter-fraud	<p>An understanding of the main areas of fraud risk the organisation is exposed to.</p> <p>Knowledge of the principles of good fraud risk management practice (Red Book 2).</p> <p>Knowledge of the organisation's arrangements for tackling fraud.</p>	
Values of good governance	<p>Knowledge of the Seven Principles of Public Life.</p> <p>Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff.</p> <p>Knowledge of the whistleblowing arrangements in the authority.</p>	Need for awareness of whistleblowing and complaints arrangements.
Fire and Rescue Service	<p>Knowledge of the implications for the governance framework that may arise from collaborations with the service</p>	Ongoing need to be updated with developments and impact

**The training needs arising from this assessment are:**

- Briefing on the Annual Governance Statement, including how assurances have been obtained – undertaken at the May 2018 JIAC Meeting
- Briefing on financial statements – to be provided at the August 2018 JIAC Meeting
- Need for awareness of whistleblowing and complaints arrangements – added to Work Plan
- Ongoing need to be updated with developments with and impact of Fire and Rescue Service – add as a regular agenda item.