

Communication

The A&IC Panel should ensure it has effective communication with the PAE, the Head of Internal Audit, the External Auditor and other stakeholders.

Good Practice Questions

Reporting to the Police Authority Executive

	Yes	No	N/A
1. Does the A&IC Panel send regular reports or provide oral updates to the PAE that they review at their meetings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Does the A&IC Panel provide an Annual Report to the Panel, timed to support the preparation of the Annual Governance Statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Does the Annual Report of the A&IC Panel present the Panel's opinion about:			
a) the comprehensiveness of assurances in meeting the PAE and Chief Financial Officers needs;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) the reliability and integrity of these assurances;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) whether the assurance available is sufficient to support the PAE and Chief Financial Officer in their decisions taken and their accountability obligations;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) the implication of these assurances for the overall management of risk;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) any issues the A&IC Panel considers pertinent to the Annual Governance Statement, and any long term issues the Panel thinks the PAE and/or Chief Financial Officer should give attention to;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f) financial reporting for the year;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPENDIX A

g) the quality of both Internal and External Audit and their approach to their responsibilities; and

h) the A&IC Panel's view of its own effectiveness, including advice on ways in which it considers it needs to be strengthened or developed.

Additional Comments

Conclusions

Do we achieve: **Communication** – Does the Panel engage effectively with Financial and Performance Reporting issues, and with the work of internal and external audit? And does the A&IC Panel communicate effectively with the Chief Financial Officer, the PAE and other stakeholders?

What do we need to do to enhance the A&IC Panel?

APPENDIX A