

NORTHUMBRIA POLICE AND CRIME COMMISSIONER**Key Decision****Title and Reference:**

Annual Review of the Governance Framework and Joint Independent Audit Committee Terms of Reference

(PCC/768/2026)

Summary

The purpose of this report is to present and seek agreement to the annual review of the Corporate Governance Framework incorporating the revised terms of reference (ToR) for the Joint independent Audit Committee (JIAC).

Recommendation

It is recommended the PCC and CC agree these recommendations as outlined above

Northumbria Police and Crime Commissioner

I hereby approve the recommendation above.

**Signature****Date 13/8/26**

Joint Business Meeting	13 August 2026
Annual Review of the Governance Framework and Joint Independent Audit Committee Terms of Reference	
Joint Report of: Gail Thompson, Joint Chief Finance Officer and Ruth Durham, Chief of Staff and Monitoring Officer	
Author: Gail Thompson, Joint Chief Finance Officer and Ruth Durham, Chief of Staff and Monitoring Officer	

I. PURPOSE

- 1.1 The purpose of this report is to present and seek agreement to:
- the annual review of the Corporate Governance Framework incorporating the revised terms of reference (ToR) for the Joint independent Audit Committee (JIAC).

2. BACKGROUND

- 2.1 The Police Reform & Social Responsibility Act 2011 (PRSRS) seeks to localise and democratise primary responsibility to ensure the efficiency and effectiveness of Northumbria Police and the Northumbria Office of the Police and Crime Commissioner. The Police and Crime Commissioner, the Chief Constable and those acting under their direction and control must have regard to guidance.
- 2.2 The Governance Framework document provides an integrated scheme of corporate governance and delegations; this was last reviewed in April 2024. In this annual review updates are proposed that reflect the appointment of the Deputy Police and Crime Commissioner, local governance strengthening and ensuring compliance with the Procurement Act 2023 which came into force in February 2024. The Procurement Act 2023 has a renewed focus on efficiency, transparency, and fairness. Suggested amendments to the Governance Framework as a result of this annual review are outlined at section 3.
- 2.3 JIAC is established by the Police and Crime Commissioner and Chief Constable to consider the financial governance, assurance, risk management and statutory financial duties for both the Office of the Police and Crime Commissioner and Office of the Chief Constable. The terms of reference are reviewed on an annual basis and this report provides the latest terms of reference and suggested amendments at section 4 as considered by the JIAC at their meeting in June 2026 for agreement by the Chief Constable and Police and Crime Commissioner.

3. GOVERNANCE FRAMEWORK ANNUAL REVIEW PROPOSALS

- 3.1 Appendix A provides a revised draft of the Governance Framework which reflects the following:

- A change in the number of members of JIAC from 3-5 to 6 (para 1.17)
- Clarification of the requirement that those providing the external audit services are security cleared (para 12.6)
- An update on the current UK procurement threshold for goods and services to £173,000 (para 27.4 and 27.22)

4 JIAC ToR ANNUAL REVIEW 2026/27

- 4.1 The ToR reference the appointment of a Chair and Vice Chair at the first meeting of the JIAC in a financial year. The term length for the Chair and Vice Chair is currently one year. At the meeting in June 2025 members suggested that the term for these positions should be two years. This amendment is shown in the membership section of the updated ToR at App 4 in the Governance Framework. There are no other proposed amendments to the ToR.

Report Exemption	Non-exempt
Consultation	Consultation between the OPCC Chief of Staff and Monitoring Officer and the Acting Joint Chief Finance Officer
Resource	N/A
Code of Ethics	N/A
Equality	N/A
Legal	N/A
Risk	N/A
Communication	N/A