

Joint Audit Committee Evidence of Compliance with Terms of Reference

| | Terms of Reference | Meeting Dates 2017/18 | | | | Other Methods | Comments |
|-----------|---|-----------------------------|------------------------------------|-----------------------------------|--------------------------------------|---|----------|
| | | 29 th June | 14 th September | 21 st December | 8 th March | | |
| 1. | Financial Management | | | | | | |
| 1.1 | Provide assurance regarding the Statements of Accounts and that the appropriate accounting policies have been applied. | Draft Statement of Accounts | Final Statement of Accounts | | | | |
| 1.2 | Monitor the integrity of any published financial statements and any formal announcements relating to financial performance. | KPI Report | Year-End Finance Report | KPI Report | | Outstanding Debts and Creditor Days Progress Report, 08/03/18 | |
| 1.3 | Consider and comment upon any policy or strategy regarding reserves. | | Reserves Strategy | Reserves Schedule as part of MTFP | | | |
| 1.4 | Consider and comment upon the budget planning process. | MTFP | Budget Setting Timetable/ Briefing | Initial Budget Briefing/MTFP | Budget Setting 2018/19 – Oral Update | | |
| | | Draft Statement of Accounts | | | | | |

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| 1.5 | Consider and comment upon the Financial Strategy (Medium Term Financial Plan). | | Year-End Finance Report MTFP | MTFP | Budget Setting 2018/19 – Oral Update | New HQ Financial Plan, 08/03/18 | |
| 1.6 | Consider and comment upon any policy or strategy regarding loans, investments or borrowing. | TM Year End Report | | TM 6 Month Update Report TM Strategy 2018/19 | | | |
| 1.7 | Consider and comment upon any policy or strategy regarding asset management. | | | | Asset Management Strategy | | |
| 1.8 | Consider and comment upon the arrangements for delivery of Value for Money. | | | WAO Annual Audit Letter Value for Money Profiles | Value for Money Profiles – Outliers for Gwent | | |
| 2. | Internal Control and Governance Environment | | | | | | |
| 2.1 | Recommend Approval of the Annual Governance Statements for inclusion in the Statement of Accounts. | Draft AGS | | | Draft Joint AGS 2017/18 | | |

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| 2.2 | Recommend Approval of any Code of Corporate Governance for the Force or the Office of the Police and Crime Commissioner. | | | | MoCG Annual Review JAC Terms of Reference Annual Review | Welsh JAC Terms of Reference Comparison report, 08/03/18 | Any amendments made to the MoCG are brought to the JAC in order for them to recommend approval to the PCC and CC. |
| 2.3 | Consider and comment upon any policy or strategy relating to sponsorship. | Not applicable during this financial year | | | | | Recruitment finalised for role in late 2017/18. Strategy to come September 2018. |
| 2.4 | Consider and comment upon anti-fraud and anti-corruption arrangements including “whistle blowing”. | | Gwent Police Strategy | | | | |
| 2.5 | Consider and comment upon any policy or strategy regarding commissioning. | Commissioning Update | | | Commissioning Update | | |

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| 2.6 | Review the effectiveness of internal control systems and provide assurance regarding such systems. | Outstanding Audit Recs | Outstanding Audit Recs | Outstanding Audit Recs | Outstanding Audit Recs | Cybercrime/ Cyber Security Deep Dive – 14/09/17 | SRS Annual Monitoring Report 14/09/17 |
| | | IA Update Report | IA Update Report | IA Update Report | IA Update Report | | |
| | | IA Annual Report | | | | | |
| | | | WAO Audit of Financial Statements | Draft IA Annual Strategy | | Operating Model East/West deep dive 29/06/17 | Presentation on the role of HMICFRS 21/12/17 |
| | | | WAO Annual Audit Letter | | Visit to the Force Control Room, 08/03/18 | Estate Strategy 21/12/17 | |
| 2.7 | Commission assurance work e.g. specialist advice or audit. | Not applicable during this financial year | | | | | |
| 2.8 | Consider and comment upon compliance with the statutory duties regarding the Police and Crime Commissioner. | | | | | | |
| 2.9 | Review compliance with policies relating to declarations of interest, gifts and hospitality. | Force & OPCC Compliance Reports | | | | | |
| 2.10 | Completion of an Annual Report, to sit in conjunction with the PCC's and Chief Constables Annual Governance Statement, on the performance of the JAC. | Draft JAC Annual Report | Final JAC Annual Report | | | | |

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| 2.11 | Undertake an annual self-assessment process to ensure the JAC is carrying out its duties effectively and is receiving the support required. | Review of Self-Assessment Action Plan | Review of Self-Assessment Action Plan | Review of Self-Assessment Action Plan | Self-Assessment forms handed out for 2017/18 review | | Self-Assessment for 2017/18 undertaken in March/April 2018. Agreed at 21/12/17 that the self-assessment action plan had been completed for 2017/18 and would no longer be presented for discussion at meetings. |
| 2.12 | Consider and comment upon any reports from external organisations that are considered to be of relevance. | | | | | | |
| 3. | Corporate Risk Management | | | | | | |
| 3.1 | Consider and comment upon the strategic risk processes for the PCC and Chief Constable. | Risk Register | Risk Register | Risk Register | Risk Register | Public Protection Deep Dive – 21/12/17 | |
| 3.2 | Consider and comment upon the corporate risk processes for the PCC and Chief Constable | Risk Register | Risk Register | Risk Register | Risk Register | | |

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| 4. | Internal Audit | | | | | | |
| 4.1 | Approve (but not direct) the Internal Audit Strategy and Plan. | | | Draft IA Annual Strategy | Final IA Annual Strategy | | |
| 4.2 | Review the effectiveness (including resourcing) of internal audit. | IA Update Reports | IA Update Reports | IA Update Reports | IA Update Reports | | |
| | | Outstanding Audits Recs | Outstanding Audits Recs | Outstanding Audits Recs | Outstanding Audits Recs | | |
| | | IA Annual Report | | | | | |
| 4.3 | Receive and review internal audit reports and monitor progress of implementing recommendations. | IA Update Reports | IA Update Reports | IA Update Reports | IA Update Reports | Updates on IT Disaster Recovery recommendations at every meeting | |
| | | Outstanding Audits Recs | Outstanding Audits Recs | Outstanding Audits Recs | Outstanding Audits Recs | | |
| 4.4 | Consider and comment upon the annual report from Internal Audit. | IA Annual Report | | | | | |
| 4.5 | Involvement with the recruitment or termination of employment of Internal Audit. | Not applicable during this financial year | | | | | |

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| 4.6 | Consider and comment upon any proposals affecting the provision of the internal audit service. | Not applicable during this financial year | | | | | |
| 4.7 | Ensure that the performance of Internal Audit complies with the Public Sector Internal Audit Standards. | | | Acknowledge receipt of TIAA report on PSIAS appraisal 2017 | | | |
| 5. | External Audit | | | | | | |
| 5.1 | Receive and review reports from the external auditors including the annual audit report, audit opinion etc. | | | Annual Audit Letter | Annual Audit Plan | | |
| | | Update Reports | Update Reports | Update Reports | Update Reports | | |
| 5.2 | Review the effectiveness of external audit. | Update Reports | Update Reports | Update Reports | Update Reports | | |
| | | Outstanding Audits Recs | Outstanding Audits Recs | Outstanding Audits Recs | Outstanding Audits Recs | | |
| | | | | | WAO Review of Community Safety Report – Update on Progress | | |

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| 5.4 | Consider and comment upon any proposals affecting the provision of the external audit service. | | | | Update Report | | |
| 5.5 | Consider the level of fees charged. | | WAO consultation on fees | WAO Update Report including fees | WAO Annual Audit Plan including proposed fee | | |