Appendix

# SELF-ASSESSMENT OF GOOD PRACTICE

# QUESTIONNAIRE

| **Good Practice Questions** | **Yes** | **No** | **Partly** | **Don’t Know** | **N/A** |
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| **Audit Committee Purpose and governance** | 9 |  |  |  |  |
| 1. Do the terms of reference clearly set out the purpose of the committee? |  |  |  |  |  |

Comments:

* Yes the TOR seem to me to clearly relate to the committee and its primary purpose

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| 2. Is the role and purpose of the audit committee understood and accepted across the Force/OPCC? | 6 |  | 3 |  |  |

Comments:

* Noting that the new PCC and Chief Officers will need to undergo an induction/ familiarisation programme. Yes by the key staff although the upcoming changes in personnel will need to be checked as to their impact
* There is an opportunity with the election of the new PCC to revisit the role and purpose of the JAC by the leadership of the Force and OPCC. There is a continued opportunity to promote the role more widely across both organisations.
* I think the JAC would benefit from more interaction with and better attendance from the police officer side in particular the CC and DCC as appropriate. I think as the Accountable Officers for GP and PCC JAC is an important forum which they should attend. The JAC role and purposes should also form part of the newly elected PCC in May 2024 and the new CC as when they take up their role over the next year.
* In the OPCC yes, but there may need more effort by GWP.
* Certainly, by attendees of JAC but cannot be sure whether we have the full set of those charged with governance in attendance at JAC. I suspect the answer is Yes

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| 3. Does the audit committee provide support to the Force/OPCC in meeting the requirements of good governance? | 9 |  |  |  |  |

Comments:

* In my opinion the JAC is very supportive in relation to both bodies
* The JAC provides excellent assurance, support and challenge and is greatly valued and appreciated.

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| **Functions of the Committee** |  |  |  |  |  |
| 4.(a) Do the committee’s terms of reference explicitly address all the core areas identified in CIPFA’s Position Statement? |  |  |  |  |  |
| * Good governance
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| * Assurance framework
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Comments:

* Yes they do

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| * Internal audit
 | 9 |  |  |  |  |

Comments:

* Yes they do

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| * External audit
 | 9 |  |  |  |  |

Comments:

* Yes they do

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| * Financial reporting
 | 9 |  |  |  |  |

Comments:

* Yes they do and this is the strongest area for me

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| * Risk management
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Comments:

* Has improved gradually from the starting position when I first joined
* **For action plan** – monitor progress of risk management assurance from reasonable to substantive

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| * Value for money
 | 8 |  | 1 |  |  |

Comments:

* Yes they do
* I think there could be more emphasis on vfm and efficiency and there may be opportunities for some of this to be drawn out of future internal audit reviews in line with Public Sector Internal Audit Standards.

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| * Counter-fraud and corruption
 | 8 |  |  | 1 |  |

Comments:

* Yes they do
* **Deep Dive –** Counter Fraud function

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| 4.(b) Is the balance of work in relation to business risk, internal control, fraud, financial reporting, regulatory matters, other matters right?  | 9 |  |  |  |  |

Comments:

* Financial reporting rightly takes the main weight but other areas are covered – for me the impact of staffing issues and estates management could be more prominent
* Yes, in times of relative normality. We may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. An emerging "New Normal" may suggest otherwise due to changes in the macro environment.

I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity or matters associated with personnel that could cause major reputational damage/lack of confidence in the service as there has been in the past year.

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| 5.(a) Does the committee understand its role in relation to risk management? | 9 |  |  |  |  |

Comments:

* And this has been pushed by the JAC consistently
* Yes, in times of relative normality. We may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. An emerging "New Normal" may suggest otherwise due to changes in the macro environment.

I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity or matters associated with personnel that could cause major reputational damage/lack of confidence in the service as there has been in the past year.

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| 5.(b) Is the committee satisfied it has sufficient awareness of the key organisational risks?  | 8 |  | 1 |  |  |

Comments:

* Much more so than originally but not quite 100%
* Yes, in times of relative normality. We may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. An emerging "New Normal" may suggest otherwise due to changes in the macro environment.

I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity or matters associated with personnel that could cause major reputational damage/lack of confidence in the service as there has been in the past year.

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| 5.(c) Is there an agreed process for making risk management decisions? Is the committee informed of the judgements that have taken place in accordance with the process?  | 8 |  | 1 |  |  |

Comments:

* Yes but the flow of some of the risk decisions is still a bit blurry in some instances
* I think aspects of this are getting better but the embedding of the risk management process is still on a journey.
* This could be more specific, taking heed of comments above.

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| 5.(d) Is the committee satisfied the work of internal audit is properly focused on the organisation’s major risk, including transformational change and collaboration?  | 4 |  | 5 |  |  |

Comments:

* I continue to be concerned as to whether IA capabilities continue to be sufficient given the heightened risk environment. In particular I do not think they can provide sufficiently meaningful insight and foresight to senior management.
* Plan agreed after discussion on an annual basis
* Some audits are still orientated around controls which have consistently shown good controls in place and as such aren’t considered current key risks. However these are current desired as regular audits by the section 151 officer.

**Proposed for action plan** – review process of establishing audit plan against risk register once internal audit procurement complete. Also we could look to see if there areas we could commission assurance work on by specialist advisor or audit – as allowed in our terms of reference.

* There is still a question over the depth of the internal audit coverage and its focus. There is still a lot of coverage of finance which is clearly important but seems lower risk than other areas – there is also a high volume of short pieces of internal audit work where there may be more value in longer strategic pieces of audit work.
* Yes, in times of relative normality. We may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. An emerging "New Normal" may suggest otherwise due to changes in the macro environment.
* I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity or matters associated with personnel that could cause major reputational damage/lack of confidence in the service as there has been in the past year. Home Office is expecting transformational change as a result of additional police officers.

Y for business as usual, DK for transformational change/collaboration. More could be done on transformational change. TC) and collaboration. WRT TC what we are aiming to achieve and where we are now could be clarified, deducing the gap and defining the journey required to traverse the gap.

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| 6. Has the committee sought assurance in relation to governance arrangements for major change programmes and key collaboration/outsourcing arrangements (whether with police bodies, other public sector bodies or the private sector?) Has the committee considered its role in respect of these arrangements?  | 4 |  | 5 |  |  |

Comments:

* Audit reports presented on collaborative work
* We have asked as part of cross Wales police force JAC training. **For action plan –** review our view on collaboration projects (not just collaboration audits) post training
* I have seen some evidence of this e.g. the joint work with other forces, the work with contractors on the new police HQ together with assurance reports and Right Time, Right Person work with NHS. Think more assurance over these areas will be required in the future.
* Would be good to have a list of the change programmes and key collaborations / outsourcing arrangements. JAC has certainly been informed of the new HQ build. JAC informed of SRS developments.

Could benefit from toolsets developed by Cabinet Office as a result of lessons learnt from previous successes and failures.

Collaborative arrangements could do with more precision in the design stage with respect to expectations and deliverables and the evidence required to prove achievements.

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| 7. Is the audit committee aware of inspections and findings of the HMICFRS and other external regulators as appropriate? | 7 |  | 1 | 1 |  |

Comments:

* Reports circulated to Jac members and discussed
* We do get sent these on an ad hoc basis bit I am not able to say with certainty we get everything.
* We are certainly briefed on HMICFRS, other inspection findings would welcome more clarification.

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| 8. Is there appropriate focus on both the Police and the Office of the Police and Crime Commissioner?  | 7 |  | 2 |  |  |

Comments:

* Balanced approach which seems to work
* I think there broadly is but perhaps we could do some further analysis on this in the future which could help frame the JAC Annual Reports and future work programmes.
* Demarcation not always obvious. More emphasis seems to be put on the Police rather than OPCC.

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| 9. Is the committee aware of the work of the Police and Crime Panel (PCP) and the assurance requested by the panel from the PCC?  | 4 |  | 3 | 2 |  |

Comments:

* Yes
* Don’t feel fully sighted in this.
* I’m not sure that any coordination of the two bodies takes place.
* As we do not attend the PCP, we cannot be certain as to how it is discharged. Does the PCP have an annual evaluation. Viewing the PCP online is a time-consuming exercise.
* Could be more explicit

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| 10. Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose? | 8 |  |  | 1 |  |

Comments:

* Not been an issue – experienced core membership and chair have ensured this

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| **Membership and support** |  |  |  |  |  |
| 11. Has an effective audit committee structure and composition of the committee been selected?This should include:* Separation from the executive
* An appropriate mix of knowledge and skills among the membership
* A size of committee that is not unwieldy
* Where independent members are used, that they have been appointed using an appropriate process
* Does the committee work effectively as a team
* Lead member roles appropriately allocated based on skills
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Comments:

* JAC functions well and has broad membership – small team are able to act with one voice and lead roles are clear and appropriately allocated
* Yes, applies to all i) to vi) with the current membership.

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| 12.(a) Does the chair of the committee have appropriate knowledge and skills? | 9 |  |  |  |  |

Comments:

* Absolutely - very experienced and knowledgeable
* Although I await the views of the other people filling out this form!

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| 12.(b) Is the Chair of the committee involved in agenda management?  | 8 |  |  | 1 |  |

Comments:

* Yes

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| 12.(c) Does the Chair of the committee have regular meetings with the office of the PCC and the Chief Constable to discuss the committee work programme and opportunities for the committee to add value?  | 6 |  | 1 | 2 |  |

Comments:

* Yes
* I believe they do but am not party to these meetings.

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| 13. Are arrangements in place to support the committee with briefings and training? | 8 |  | 1 |  |  |

Comments:

* Helpful availability from both PCC and GP
* Yes – this can be good but I have not seen much during this year or opportunities to work with the other Welsh JACs this year.
* Via deep dives, I'm sure that if there was a further pressing need, they'd be set up.

**Online** all-Wales training is an effective and efficient way of learning about new initiatives without the burden of travelling.

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| 14.(a) Does the committee have good working relations with key people and organisations, including the PCC, Chief Constable, external audit, internal audit and the chief finance officers? | 8 |  | 1 |  |  |

Comments:

* Noting that the new PCC and Chief Officers will need to undergo an induction/ familiarisation programme.
* Although significant changes to personnel are imminent
* Yes as comment above I think relationships with senior officers could improve with more frequent attendance at meetings.
* Yes, for all the key individuals cited and all those in attendance at JAC meetings.

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| 14.(b) Are senior/relevant members of the organisations invited to attend audit committee meetings, participate in discussions, and provide information to the audit committee as and when the audit committee deems it necessary?  | 9 |  |  |  |  |

Comments:

* And attendance is generally good
* ICT meetings have been reinstalled which has been helpful, I just hope that they will continue once Nigel has left.

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| 15. Does the audit committee have private meetings with the external and internal auditors? | 7 |  | 1 | 1 |  |

Comments:

* Yes the designated member does this regularly
* To a certain extent to present, but this could possibly be extended to "celebrate" substantial assurance and "support" in other areas and to ascertain barriers.

Slightly uneasy about the situation regarding the TCBC auditors but ICT lead meetings with SRS and Security consultant are generally good but have dropped off in year.

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| 16. Is adequate secretariat and administrative support to the committee provided? | 9 |  |  |  |  |

Comments:

* Very professional and helpful
* Excellent support

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| 17. Do the arranged ‘Deep Dives’ allow members to gain a wider/deeper understanding of the force and OPCC and also of relevance/use in their role? | 8 |  |  | 1 |  |

Comments:

* Useful development opportunity and generally well presented and relevant
* They are good for gaining a better understanding; however, they could also serve a dual function by providing assurance as to the Lines of Defence employed with respect to associated individual risks.

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| 18. Do Members recognise that the annual performance reviews are essential to allow tenure rollover to take place and is their structure appropriate to meet this need? | 7 |  |  | 2 |  |

Comments:

* Clear and regularly discussed

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| **Effectiveness of the committee** |  |  |  |  |  |
| 19. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work? | 6 |  | 1 | 2 |  |

Comments:

* Regular part of the processes
* I am not sure we seek formal feedback on this in any meaningful way but would be supportive of it
* Could benefit from being more explicit.

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| 20. Has the committee evaluated whether and how it is adding value to the organisation? | 6 |   | 1 | 2 |  |

Comments:

* Discussed and actions agreed
* And is included in our annual report
* Again – I am not sure we do this in formulaic but we do draw out areas of focus where we look to add value in the Annual Report and the Chair looks to us note such areas in our annual appraisals
* Could benefit from being more explicit.

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| 21. Does the committee have an action plan to improve any areas of weakness? | 7 |  | 1 |  | 1 |

Comments:

* Discussed and actions agreed
* Could benefit from being more explicit. However, this annual exercise results in a plan of action

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| 22.(a) 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? | 8 |  |  | 1 |  |

Comments:

* Discussed and actions agreed
* Adequacy consideration could benefit from being more explicit.

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| 22.(b) Where coverage of core areas has been found to be limited, are plans in place to address this? | 6 |  | 1 | 1 | 1 |

Comments:

* Discussed and actions agreed
* Could benefit from being more explicit.

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| 23. Is there a clear ‘forward plan’ which sets out how the committee will meet the objectives set out in the terms of reference? | 7 |  | 1 | 1 |  |

Comments:

* Discussed and actions agreed
* But could probably be done more explicitly in collaborative session with the aid of an underpinning mapping in the form of a compliance matrix.

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| 24. Has the committee considered whether all standing items on the agenda are truly adding value to the committee’s work?  | 8 |  | 1 |  |  |

Comments:

* Discussed and actions agreed
* The terms of reference include areas within our remit that some members wonder why we see papers – but this is based on CIPFA view of scrutiny and assurance given that is required by JAC. Where these items do offer assurance easily we have adjusted timings on the agenda to reflect the reduce depth of scrutiny needed – in agreement as a JAC as a whole
* But could probably be done more explicitly in collaborative session.

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| 25. Is there appropriate cooperation between the internal and external auditors?  | 9 |  |  |  |  |

Comments:

* Well established and mutually supportive relationship evident
* There appears to be, however the Auditors would be best placed to answer this question.

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| 26. Please enter any comments you have below:(Please could you also consider how you would like to see the self-assessment process evolving in the future)* A private discussion between the JAC members might be useful to gauge if the above changes as the personnel on JAC, PCC and Police side all undergo change?
* The JAC is working well and it has been a good test with two new members – who have settled in well and picked up their lead roles well.
* The scrutiny and assurance provided by the Joint Audit Committee is greatly valued.
* The recent meeting of the JAC was my final meeting ahead of me standing down as PCC
* Deep Dives- These sessions are useful but I wonder whether they are not being considered in a strategic enough manner.

We have previously selected and agreed Ethics and Culture in which I am in full agreement.If asked to choose from the list, I would certainly be particularly interested in the following: - Joint Scientific Investigation Unit - Serious Organized Crime - Year End Commissioning Performance - All matters concerning ICT and digital services such as DSD briefing, Police ICT Company, Cyber/POLIT etc. I wonder going forward if we might consider devising a more strategic holistic programme which we could run over a period of say two years.  This would require a whole-systems analysis but some immediate suggestions might be:Collaborations in which Gwent Police participates: covering Tarian, WECTU, Joint Firearms Unit, Procurement, Joint Legal Services, Joint Scientific Investigation Unit, Procurement, Air Support, Forensic Services, SRS;Services aimed at Vulnerable Groups such as: Policing in Wales VAWDASV Taskforce; services for other vulnerable groups etc. with an emphasis on PreventionAll aspects of Volunteering to develop soft power and creating a feeling of trust with localities and communities.You will know by now that I am a firm advocate of the WBFGA. I see this piece of legislation as fundamental to the development of sustainable services / organizations going forward and as yet I am still not convinced that OPCC/Gwent Police have moved from short-term activities to creating the conditions for long term sustainability. |