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** |  |  |  |  |  |
| 1. Do the terms of reference clearly set out the purpose of the committee? | 7 |  |  |  |  |

Comments:

* The TOR are clear in terms of the purpose of the committee in its broadest sense

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| 2. Is the role and purpose of the audit committee understood and accepted across the Force/OPCC? | 6 |  | 1 |  |  |

Comments:

* Certainly, by those who regularly attend JAC, but not sure for those who do not regularly attend JAC.
* Attendance from the PCC has been infrequent which is suggestive of a lack of understanding and/or acceptance of the role and purpose. The regular attendees appear to be fully accepting but the attendance of some key individuals is not consistent.

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| 3. Does the audit committee provide support to the Force/OPCC in meeting the requirements of good governance? | 6 |  | 1 |  |  |

Comments:

* I believe that this is the case on certain key issues, the committee has been very supportive in terms of risk awareness and the difficult audit environment but the support received is better assessed by those receiving rather than those providing?

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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 | 7 |  |  |  |  |

* All points are covered off but the time may be ripe to see if what we mean by the bullet points and the narratives attached to each element could be looked at and reviewed to ensure that they are as explicit and relevant as possible

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| * Assurance framework | 7 |  |  |  |  |

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| * Internal audit | 7 |  |  |  |  |

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| * External audit | 7 |  |  |  |  |

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| * Financial reporting | 7 |  |  |  |  |

Comments:

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| * Risk management | 7 |  |  |  |  |

Comments:

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| * Value for money | 7 |  |  |  |  |

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| * Counter-fraud and corruption | 6 |  |  | 1 |  |

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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? | 7 |  |  |  |  |

Comments:

* 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 recent years.

* Yes and I think that it has flexed to allow more focus on issues such as the difficulties of timely financial reporting where needed recently. My own opinion is that risk whilst widely acknowledged and improved is still a little bottom up and operational rather than strategic in some areas

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| 5.(a) Does the committee understand its role in relation to risk management? | 7 |  |  |  |  |

Comments:

* 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 recent years.

* Yes and a lot of work has been done behind the scenes with the lead member.

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| 5.(b) Is the committee satisfied it has sufficient awareness of the key organisational risks? | 5 |  | 2 |  |  |

Comments:

* 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 recent years. And then there are The Black Swans. There have been instances where members of JAC have heard personnel items first from the press.

* I am not sure that the strategic as opposed to operational risks are consistently well defined

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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? | 6 |  | 1 |  |  |

Comments:

* This could be more specific, taking heed of comments above. Worth a refresh and more explicit detail. JAC has very little foresight provided of strategic shifts/ changes in collaborative arrangements. (e.g. Clarity on SRS going forward).
* There is but the variety of risk registers in place makes the process a little woolly to grasp

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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 |  | 3 |  |  |

Comments:

* 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 recent years. Home Office is expecting transformational change as a result of additional police officers.

Yes- for business as usual, Don’t Know 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.

Long term future financial sustainability and cultural aspects are areas for exploration.

* I think that internal auditors are more comfortable with the traditional risk audit topics and so agreeing on the inclusion of transformational changes can be less easy to secure

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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 |  | 3 |  |  |

Comments:

* Would be good to have a list of the change programmes and key collaborations / outsourcing arrangements. JAC were certainly 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.

* The committee does have sight of collaborative agendas and projects but could maybe do with a discussion over its precise role in relation to these projects and the appetite for change to the forces appetite for future projects

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| 7. Is the audit committee aware of inspections and findings of the HMICFRS and other external regulators as appropriate? | 6 |  | 1 |  |  |

Comments:

* We are certainly briefed on HMICFRS, other inspection findings would welcome more clarification.
* Reports are highlighted and discussed when relevant

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| 8. Is there appropriate focus on both the Police and the Office of the Police and Crime Commissioner? | 6 |  | 1 |  |  |

Comments:

* It seems quite a fuzzy line - demarcation not always obvious. Feels porous rather than delineated. More emphasis seems to be put on the Police rather than OPCC.
* Yes although attendance of key personnel is not consistent across both

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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 |  |  |

Comments:

* 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. Partly in principle, but not in practice.

* I for one would appreciate a walk though the panels work and an opportunity to observe its work as the edges are blurred for me at present

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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? | 6 |  | 1 |  |  |

Comments:

* This seems well understood particularly by the recently departed chair and vice chair

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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 | 7 |  |  |  |  |

Comments:

* Yes, applies to all i) to vi) with the current membership.
* The committee seems balanced and appropriately skilled but there may be a need for a broader mix of backgrounds as few if any of the committee have much experience of interactions with the force personally, in a working capacity or as part of community organising and this might bring a wider perspective on some of the initiatives the force is undertaking around strategic issues such as reputation and the public perspective on value for money. Gather the number of applicants at the last recruitment exercise was small, we were however very fortunate in those that did apply and were successful.

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| 12.(a) Does the chair of the committee have appropriate knowledge and skills? | 7 |  |  |  |  |

Comments:

* Both in terms of the recent and new occupants

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| 12.(b) Is the Chair of the committee involved in agenda management? | 5 |  |  | 2 |  |

Comments:

* I suspect so
* The recent one certainly was but too early to comment for the new one

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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? | 5 |  |  | 2 |  |

Comments:

* I suspect so
* This may be an initial priority for the new chair

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| 13. Are arrangements in place to support the committee with briefings and training? | 5 |  |  | 2 |  |

Comments:

* 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.

* This is a strong feature for me and is much appreciated

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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? | 5 |  | 2 |  |  |

Comments:

* Yes, for all the key individuals cited and all those in attendance at JAC meetings. The PCC is fairly new, good working relationships take time to develop.
* Very strong with most members of the committee – less so with the infrequent attenders

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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? | 7 |  |  |  |  |

Comments:

* 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.
* This has been evident recently and the input of these people has been valuable and makes understanding of the organisations structures clearer

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| 15. Does the audit committee have private meetings with the external and internal auditors? | 5 |  |  | 2 |  |

Comments:

* In camera meetings held regularly with AW and TIAA. ICT lead has meetings with TCBC auditors.
* Time is allocated before every meeting and is well used and attended

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| 16. Is adequate secretariat and administrative support to the committee provided? | 5 |  |  | 2 |  |

Comments:

* Excellent support
* Very experienced and helpful

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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? | 4 |  | 1 | 2 |  |

Comments:

* 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.
* They are always interesting but I’m not sure that the detail i.e. the “deep” aspects are consistent and from a workload point of view there could be more consideration of the inclusion of topics which are due to be covered in detail elsewhere in the committee structure. Definitely good from the point of view of building knowledge but less confident on the strict relevance of some of the topics to JAC.

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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? | 4 |  | 1 | 2 |  |

Comments:

* Yes the essential nature of them is understood and accepted but they may benefit from more discussion about the expectations of members leading on topics outside of the meeting calendar?

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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? | 4 | 1 | 1 | 1 |  |

Comments:

* Could benefit from being more explicit.
* This is a regular feature both formally and informally. The general impression is that the staff feel both supported and challenged by the committee?

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| 20. Has the committee evaluated whether and how it is adding value to the organisation? | 3 |  | 3 | 1 |  |

Comments:

* Could benefit from being more explicit.
* This could be developed more I feel, especially as the financial, political and legislative environment begin to change and become more volatile/ Could we benefit form a separate session on value away from the core meeting structure?

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| 21. Does the committee have an action plan to improve any areas of weakness? | 5 |  | 1 | 1 |  |

Comments:

* Could benefit from being more explicit. However, this annual exercise results in a plan of action.
* Yes the committee has a clear action planning process

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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? | 7 |  |  |  |  |

Comments:

* Adequacy consideration could benefit from being more explicit.
* Yes this is discussed

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| 22.(b) Where coverage of core areas has been found to be limited, are plans in place to address this? | 5 |  | 1 | 1 |  |

Comments:

* Could benefit from being more explicit.
* I am not sure as to whether this has been necessary recently

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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? | 5 |  | 1 | 1 |  |

Comments:

* But could probably be done more explicitly in collaborative session with the aid of an underpinning mapping in the form of a compliance matrix.
* For me the process makes sense and does have a logical structure , whether it could do so in a more targeted manner might be worth consideration

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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? | 3 | 1 | 2 | 1 |  |

Comments:

* But could probably be done more explicitly in collaborative session.
* We have discussed specific items and their appropriateness but there may be an opportunity with a new chair appointment , to review the content and the order of the agenda.

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| 25. Is there appropriate cooperation between the internal and external auditors? | 6 |  |  | 1 |  |

Comments:

* There appears to be, however the Auditors would be best placed to answer this question.
* There appears to be a good working relationship between internal and external auditors . It is a relatively small world and the challenges are consistent in terms of resourcing the current timetable and there are rarely examples of contradictory judgements and/or recommendations.

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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)   * The changeover in members and in key staff for both organisations provides an opportunity to re examine the processes in place and update if appropriate - the self-assessment process does encourage the examination of whether purpose and impact are as clear as they should be and to identify possible action points for this reflection. |