

**Joint Audit Committee Evidence of Compliance with Terms of Reference**

	Terms of Reference	Meeting Dates 2019/20					Other Methods	Comments
		7 <sup>th</sup> June	31 <sup>st</sup> July (Accounts approval only)	13 <sup>th</sup> September	13 <sup>th</sup> December	4 <sup>th</sup> March		
<b>1.</b>	<b>Financial Management</b>							
1.1	Review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit of the financial statements that need to be brought to the attention of the PCC and/or the Chief Constable.	Presentation on Statement of Accounts 2018/19	Presentation on the Statement of Accounts 2018/19 and Lessons Learnt - Final		WAO Annual Audit Letter and Matters Arising from 2018/19 Accounts Audit Management Letter Finance Structure and Outcome of Changes and Future Plans.			
1.2	Consider the external auditor's report to those charged with governance on issues arising from the audit of the financial statements.		Presentation on the Annual Audit of Financial Statements (ISA 260)		WAO Annual Audit Letter and Matters Arising from 2018/19 Accounts Audit Management Letter			
1.3	Consider and comment upon any policy or strategy regarding reserves.			Reserves and Committed Funds Strategy				
1.4	Consider and comment upon the budget planning process.	Presentation on Statement of Accounts 2018/19	Presentation on the Statement of Accounts 2018/19 and Lessons Learnt - Final	Budget Setting Timetable and MTFP Update on 2018/19 Accounts Closure Lessons Learnt	MTFP 2018/19 Accounts Closure Lessons Learnt and detailed accounts closure plan Finance Structure and Outcome of Changes and Future Plans.	Budget Setting 2020/21 – Oral Update Update on 2018/19 Accounts Closure Lessons Learnt		
1.5	Consider and comment upon the Financial Strategy (Medium Term Financial Plan).	Financial Performance Report Creditors and Debtors Update Commissioning Update		Budget Setting Timetable and Medium Term Financial Plan Creditors and Debtors Update	MTFP Financial Performance Report Update on progress of the 2 year financial excellence in policing programme	Budget Setting 2020/21 – Oral Update Financial Performance Report		

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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 2020/21		
<b>2.</b>	<b>Governance, Risk and Control</b>						
2.1	Review and recommend approval of the joint annual governance statement prior to final approval and consider whether it properly reflects the governance, risk and control environment and supporting assurances and identify any actions required for improvement.	Draft Joint AGS 2018/19	Final Joint AGS 2018/19			Draft Joint AGS 2019/20	
2.2	Recommend approval of any Code of Corporate Governance for the Force or the OPCC.				Amendment to the Manual of Corporate Governance (MoCG)	MoCG Annual Review	
2.3	Consider the arrangements to secure Value for Money and review assurances and assessments on the effectiveness of these arrangements.				WAO Annual Audit Letter and Matters Arising from 2018/19 Accounts Audit WAO Value for Money conclusion on the collaboration between forces in Wales - Update WAO Draft Project Brief SRS follow up review	WAO Value for Money conclusion on the collaboration between forces in Wales - Update	Value for Money Profiles Deep Dive (December 2019) A Day in the Life of a Frontline Officer Deep Dive (September 2019)
2.4	Consider and comment upon anti-fraud and anti-corruption arrangements including "whistle blowing".	OPCC G&H Register Review and Business Interests Register Review Gwent Police G&H Register Review and Business Interests Register Review		Updated OPCC Gifts & Hospitality Policy/Procedure Updated Gwent Police Gifts & Hospitality Policy/Procedure			The Anti-Fraud and Corruption strategies of both the OPCC and force were not scheduled for review during 2019/20.
2.5	Consider and comment upon any policy or strategy regarding asset management.	Not applicable during this financial year.					

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2.6	Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.	Outstanding Audit Recs IA Reports IA (TIAA) Annual Report Force Management Statement Update	Presentation on the Annual Audit of Financial Statements (ISA 260)	Outstanding Audit Recs IA Reports	Outstanding Audit Recs IA Reports WAO Management Letter Draft IA Annual Plan 2020/21 (TIAA) OPCC Business Management Solution Decommissioning Report WAO Annual Audit Letter and Matters Arising from 2018/19 Accounts Audit Finance Structure and Outcome of Changes and Future Plans.	Outstanding Audit Recs IA Reports		
2.7	Commission assurance work e.g. specialist advice or audit.	Not applicable during this financial year						
2.8	Consider the board assurance framework and ensure that it adequately addresses the risks and priorities of the OPCC and Force.	Not applicable during this financial year						A template has been devised and circulated to JAC for comment – template being populated. This is a large piece of work that will be on-going for some time.
2.9	Consider and comment upon the business interests and gift & hospitality policies	OPCC Business Interest/Gift & Hospitality Register Annual Review* Gwent Police Business Interest/Gift & Hospitality Register Annual Review*		Updated OPCC Gifts & Hospitality Policy/Procedure Updated Gwent Police Gifts & Hospitality Policy/Procedure				*On final approval of the amended ToR in Dec 2019, the JAC will now only see the policies when they are amended. Monitoring of the registers will be shared via links to the PCC Decisions Made email sent monthly to JAC members.

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2.10	Consider and comment upon any reports from external organisations that are considered to be of relevance by officers.	Not applicable during this financial year					All Wales JAC Training Day HMICFRS VfM Profiles Deep Dive (December 2019) Deep dive on Absence Management & Wellbeing (June 2019)	
2.11	Monitor the effective development and operation of risk management, review the risk profile, and monitor progress of the PCC and the Chief Constable in addressing risk-related issues reported to them.	Risk Management Strategy		Risk Register	Risk Register	Risk Register		
		Risk Register						
2.12	To have an understanding of any ethical risks and any initiatives to improve ethical behaviour within the Force and OPCC.					Compliance with the Code of Ethics Annual Report		
2.13	To review the governance and assurance arrangements for significant partnerships or collaborations.			ICT & Digital Services Annual Report	Development of New Police Headquarters WAO Value for Money conclusion on the collaboration between forces in Wales - Update WAO Draft Project Brief SRS follow up review	WAO Value for Money conclusion on the collaboration between forces in Wales - Update	Collaboration Governance Deep Dive (March 2020)	
<b>3. Internal Audit</b>								
3.1	Review the internal audit plan and any proposed revisions to the internal audit plan.				IA Plan 2020/21 (TIAA)	IA Final Plan 2020/21 (TIAA)	Email sent by Governance Officer listing 2019/20 Audit Plan to the JAC on 31/05/2019 with any comments to be answered by the SRS at the June 2019 meeting.	The items for the SRS audit plan for 2019/20 were in line with the third year of the three year audit plan previously agreed by the JAC.
3.2	Have oversight of the appointment approach and consider the adequacy of the performance of the internal audit service and its independence.	IA Reports		IA Reports	IA Reports	IA Reports*		*Quarterly update reports are now being provided by the SRS
		Outstanding Audits Recs		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
		IA Annual Report (TIAA)	IA Annual Report (TCBC for SRS)					

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3.3	Receive and review internal audit reports and monitor the progress of implementing any recommendations, providing challenge against completion times.	IA Reports		IA Reports	IA Reports	IA Reports		
		Outstanding Audits Recs		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
		Disaster Recovery		Disaster Recovery	Disaster Recovery Presentation on the Management and Delivery of Services by the SRS	Disaster Recovery		
3.4	Consider the head of internal audit's annual report and opinion.	IA Annual Report (TIAA)	IA Annual Report (TCBC for SRS)					
3.5	Receive a regular summary of the progress of internal audit activity against the audit plan.	IA Reports		IA Reports	IA Reports	IA Reports		The Chief Operating Officer of the SRS has also attended to provide assurance that more resource would be allocated to support the internal auditors.
		Outstanding Audits Recs			Presentation on the Management and Delivery of Services by the SRS			
3.6	Ensure that the performance of all internal audit providers complies with the Public Sector Internal Audit Standards.	IA Annual Report (TIAA)*	IA Annual Report (TCBC for SRS)**					Confirmation of TIAA's compliance with the PSIAS is included in their Annual Report. Their last 5 year review was undertaken in 2017. ** Reference to the PSIAS is included in the TCBC Annual Report
<b>4.</b>	<b>External Audit</b>							
4.1	Consider the external auditor's annual management letter, relevant reports and the report to those charged with governance.	Update Report	Presentation on the Annual Audit of Financial Statements (ISA 260)	Update Report	WAO Annual Audit Letter and Matters Arising from 2018/19 Accounts Audit	Annual Audit Plan		
					Management Letter	Update Report		
					Update Report			
4.2	Receive a regular summary of the progress of external audit activity and monitor the progress of implementing any recommendations, providing challenge against completion times.	Outstanding Audits Recs		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
		Update Report		Update Reports	Update Report	Update Report		

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4.3	Comment on the scope and depth of external audit work, its independence and whether it gives satisfactory value for money.	Update Report	Presentation on the Annual Audit of Financial Statements (ISA 260)	Update Report	Update Report	Update Report		
		Outstanding Audits Recs		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
					WAO Value for Money conclusion on the collaboration between forces in Wales - Update	WAO Value for Money conclusion on the collaboration between forces in Wales - Update		
					WAO Draft Project Brief SRS follow up review			
4.4	Consider specific reports as agreed with the external auditor.	Not applicable during this financial year						
4.5	Consider the level of fees charged.				Update Report including fees			
4.6	Advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.							
<b>5.</b>	<b>Accountability Arrangements</b>							
5.1	On a timely basis report to the PCC and the Chief Constable with its advice and recommendations in relation to any matters that it considers relevant to governance, risk management and financial management.	JAC Training Day Feedback	PCC & Chief Constable in attendance	PCC & Chief Constable in attendance	PCC & Deputy Chief Constable in attendance	Deputy PCC & Deputy Chief Constable in attendance		
		PCC & Chief Constable in attendance						
5.2	Provide an Annual Report to the PCC and the Chief Constable on its findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.	Draft JAC Annual Report 2018/19	Final JAC Annual Report 2018/19*			Draft JAC Annual Report 2019/20		*ToR compliance and the Annual Report are both published on the JAC webpage of the OPCC website.
5.3	Review its performance against its terms of reference and objectives on an annual basis and report the results of this review to the PCC and the Chief Constable.	Terms of Reference Compliance Table (appendix 2 of draft annual report)*		JAC Terms of Reference Compliance Review	Approval of the Amended JAC Terms of Reference			*ToR compliance and the Annual Report are both published on the JAC webpage of the OPCC website.

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5.4	Undertake an annual self-assessment process to ensure the JAC is carrying out its duties effectively and is receiving the support required.	Agree Self-Assessment Action Plan (appendix 3 of draft annual report)		Self-Assessment Action Plan	Self-Assessment Action Plan	Self-Assessment Action Plan		