

Joint Audit Committee Self-Assessment Action Plan

		<u>ACTION PLAN</u>		
		Key: Green = On-going Blue = Completed		
<u>Questionnaire Number and Question</u>		<u>Comments</u>	<u>Suggested Resolution</u>	<u>Agreed Resolution</u> <u>(To be completed at the meeting)</u>
4.	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement.	<p>Assurance Framework Majority of feedback suggested people were happy this was covered, although not explicitly mentioned. Development of a Board Assurance Framework was mentioned.</p> <p>Action rolled over from previous financial year: A pictorial representation of the sources of assurance that make up the framework could be beneficial, indicating opportunities for triangulation.</p>	<p>Development of a Board Assurance Framework will be considered once the internal audit report is received.</p> <p>For discussion at meeting.</p>	<p>Note: This action has rolled over from the previous action sheet.</p> <p>An internal audit is being undertaken in this area. Once the outcome of the audit has been received we will consider how this could be progressed further.</p> <p>Update March 2019: Not yet received. Suggest roll over to action plan produced as a result of the 2018/19 self-assessment process.</p> <p>Update June 2019: Audit Report now received. Agreement from CFO that this would be looked at and progressed.</p> <p>Update September 2019: CFO, ACOR, CEx & HoAC to meet on 20/09/19 to discuss further. This is the earliest date available based on diary commitments and annual leave over the summer months.</p> <p>Update December 2019: Initial meeting has taken place. HoAC drafting template and will share with officers for comment. A meeting will then be arranged to fill in the document before sharing with JAC members at a future meeting.</p> <p>Update March 2020: Template has been drafted. HoAC meeting with CFO and CEx on 17/02/20 to fill in OPCC sections to ensure the document works. A meeting will then be arranged with the force to complete the whole document prior to sharing with JAC members at a future meeting.</p> <p>Update June 2020: HoAC will work continue to work on the document during remote working/COVID 19. A meeting has been arranged between the force/OPCC on 24/09/2020 to (hopefully) finalise the document. A draft version of the BAF was circulated to members for comment on 09/04/2020.</p>

Audit Committee Purpose and Governance				
2.	Is the role and purpose of the audit committee understood and accepted across the Force/OPCC?	Respondents were generally satisfied that the role of the JAC was understood to a proportionate degree in both the OPCC and the force. It was suggested that further work needed to be undertaken to build an understanding of the importance of JAC's role with the Shared Resource Service (SRS) Management.	<p>The ACOR confirmed at the March 2020 JAC meeting that SRS Management would have more time factored in to budget setting the following year to ensure attendance at more JAC meetings. Increased attendance would provide a better understanding of the role of the JAC.</p> <p>An update on the role of the JAC and the scrutiny undertaken was shared across the force via the Chief's Blog. The JAC minutes are also considered at the Strategy and Performance Board.</p> <p>The understanding of the role of the JAC is also helped by inviting managers to present at deep dives.</p> <p>Further discussion required.</p>	
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? viii. Counter-fraud and corruption	The overall majority of respondents agreed the Terms of Reference (ToR) addressed the core areas identified within CIPFA's Position Statement although reference was made to ensuring JAC could demonstrate that discussions sufficiently covered Counter-fraud and corruption.	<p>Suggest JAC consider a deep dive in relation to Counter-fraud and corruption involving finance, procurement, vetting, Anti-Corruption Unit and information security.</p> <p>Anti-fraud and corruption strategies are presented to JAC for comment when they are due for renewal or are amended.</p> <p>This area has been raised successively over the last few years and would benefit from further discussion.</p>	
4.(b)	Is the balance of work in relation to business risk, internal control, fraud, financial reporting, regulatory matters, other matters right?	Most respondents agreed the balance of work was at the right level and the recent prioritisation of the risk register on the agenda would assist in enhancing oversight and assurance of good governance and management. However, it was suggested that JAC may wish to consider if they were addressing Force resilience during a times of major incident such as the recent pandemic.	<p>The Chief Finance Office has been keeping JAC members updated regarding the effect on the accounts closure process and COVID 19 has been added as a risk to the risk register. An agenda item could be added for the duration of a major incident.</p> <p>Suggest JAC consider a deep dive on Incident/Emergency Planning to provide an understanding as to how events such as COVID 19 are dealt with. This would involve the governance processes incorporating the Local resilience forum for partner organisations across Gwent and Gold/Silver/Bronze group etc.</p> <p>Further discussion required.</p>	
5.(a)	Does the committee understand its role in relation to risk management?	Most respondents agreed the committee understand its role in relation to risk management. However, it was suggested that JAC have sufficient oversight of Force resilience during a times of major incident such as the recent pandemic.	See row 4(b)	

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?	The Majority of respondents agreed that appropriate processes were in place for making risk management decisions. It was suggested that in order to provide further transparency the JAC should be made aware of the risks that have had their rating changed or have been removed and the reasons why.	A cover sheet to indicate the changes to the risk register (including the rationale for the removal of the risk) has been requested by the Service Improvement Board, therefore it should be available at every JAC meeting.	
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?	Over half of the respondents did not feel that the committee were in a position to seek overall assurance in terms of governance arrangements for major change programmes and key collaboration, although it was acknowledged oversight had improved particularly in relation to the new HQ build and management of audit actions by SRS.	<p>A higher number of planned audits relate to collaborative work in 2020/21 providing further oversight in relation to governance arrangements for collaboration.</p> <p>Oversight of governance arrangements for major change and key collaboration has also been added to the JAC ToR this year. The HoAC will also begin a piece of work with the ACOR as a result of collaborative governance inclusion into the ToR which will provide further information to JAC. This piece of work will commence once the BAF has been completed.</p> <p>JAC received a Deep Dive in March 2020 on Collaboration Governance from the All Wales Collaboration team.</p> <p>The Audit Office have recently undertaken a review of the collaborative arrangements between the Welsh Forces and findings will be discussed at a future JAC.</p> <p>Further discussion required.</p>	
7.	Is the audit committee aware of inspections and findings of the HMICFRS and other external regulators as appropriate?	The overall response was that the Committee was aware of Inspections and findings of HMICFRS. There was minimal uncertainty with regards to external regulators.	<p>The JAC members have previously been sent a link to the HMICFRS website where they are able to view all inspection reports. Reports are added to the agenda as appropriate but the majority are operational in nature.</p> <p>The PCC is expected to draft a letter of response to certain HMICFRS inspection reports which are then published on the OPCC website. These may provide further assurances to the JAC.</p> <p>The external regulators would be those such as the Information Commissioner's Office (ICO). If a report was produced specifically for Gwent Police/OPCC then it would be added to the agenda for comment by the JAC.</p> <p>Further discussion required.</p>	
8.	Is there appropriate focus on both the Police and the Office of the Police and Crime Commissioner?	Most respondents agreed there was appropriate focus on both the Police and Office of the Police and Crime Commissioner, although the demarcation between the parties was not always obvious.	<p>The manual of governance provides clarity on the roles of the OPCC/force and their relationships but is a large document – the relevant sections could be extracted and circulated to members.</p> <p>A deep dive could be given to provide clarity.</p> <p>Further discussion required.</p>	

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?	The majority of respondents were partly aware of the work of the Police and Crime Panel (PCP) and the assurance requested by the panel from the PCC.	To provide further assurance the link to the PCP agendas/minutes could be circulated to JAC members. To provide details of PCP meeting dates and times so JAC members can watch live meetings online. The PCP are not required to provide any form of annual report/evaluation on their scrutiny of the PCC however meetings can be watched at a later stage on You Tube. Further discussion required.	
Membership and Support				
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?	There was a mixed response to this the question as to whether meetings should take place or not.	There are no regular meetings at the moment but the Chair does have the annual 121 meeting and also reviews the agenda in the run up to every meeting. The forward Work Plan was circulated to JAC members on 06.03.2020 for any comments to be fed back. Chair to determine if additional meetings, probably with the CFO/ACOR would be useful. Further discussion required.	
Effectiveness of the Committee				
20.	Has the committee evaluated whether and how it is adding value to the organisation?	Most respondents were in agreement that the JAC evaluated how effective they were at adding value to the organisation. It was suggested that the process should be formalised.	This is completed via the annual report. Is there anything further the JAC members wish to consider? Further discussion required.	
23.	Is there a clear 'forward plan' which sets out how the committee will meet the objectives set out in the terms of reference?	The overall majority of respondents agreed there was a clear Forward Plan although some did not recall having sight of the Forward Work Plan.	It has been previously agreed that the Forward Work Plan is circulated annually to JAC members for the start of the financial year. The forward Work Plan was circulated to JAC members on 06.03.2020. Further discussion required.	
24.	Has the committee considered whether all standing items on the agenda are truly adding value to the committee's work?	Most respondents were in agreement that they had considered whether all standing items on the agenda were truly adding value to the committee's work. Some members were unclear what were standing items or non-standing items on the agenda and also questioned if the length of the agenda could be reduced.	Rather than annual circulation, the forward work plan could be added as an item at the end of every agenda for noting. We could highlight which reports were standing items although the majority of reports are received on a cyclical basis. The ACOR, CFO and HoAC reviewed the reports provided to the JAC when the ToR was revised in 2019 with members agreeing the proposal. Further discussion required.	

26.	Please enter any additional comments:	<p>I would value visibility of how other JACs across England and Wales undertake their self-assessment so that we could learn from good practice from regions that are considered high performers.</p>	<p>The HoAC undertook a review of the self-assessment process and compared to other JACs. A report was provided to the meeting on 4th March 2019. The report can be circulated again to JAC members if it would be useful.</p> <p>Suggest that this action is complete.</p>	
		<p><u>General feedback for noting:</u></p> <p>Since joining the JAC I have seen members constructively engage in how to best provide the appropriate oversight, constructive challenge and effective governance to the PCC and CC – the remit of JAC has grown and we are committed to meeting the growing demands of ourselves effectively and with up to date knowledge through the annual training and deep dives.</p> <p>This self-assessment process is valuable because it has highlighted area of work to me that I need to get more information about.</p> <p>I would want to give recognition to the contribution and value that the committee provides to the PCC and Chief Constable as well as the contribution of both internal and external audit.</p> <p>In addition, the committee is well supported by the Office of the PCC and thanks should be afforded to team members for their work.</p>		