

Joint Audit Committee Evidence of Compliance with Terms of Reference

	Terms of Reference	Meeting Dates 2021/22					Other Methods	Comments
		10 th June	28 th July	9 th September	8 th December	9 th March		
1.	Financial Management							
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.	Draft Accounts 2020/21	Statement of Accounts 2020/21		Management Letter			
		Accounts Lessons Learned Action Plan 2019/20			Audit Wales Annual Audit Letter and Matters Arising from 2020/21 Accounts Audit			
1.2	Consider the external auditor's report to those charged with governance on issues arising from the audit of the financial statements.		Annual Audit of Financial Statements (ISA 260)		Management Letter			
					Audit Wales Annual Audit Letter and Matters Arising from 2020/21 Accounts Audit			
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.	Draft Accounts 2020/21	Statement of Accounts 2020/21	MTFP – Funding Scenarios and Budget Setting Timetable	Budget Setting Update & MTFP	Budget Setting Verbal Update		
		Accounts Lessons Learned Action Plan 2019/20			2020/21Accounts Closure Lessons Learnt Action Plan	Update on 2020/21Accounts Closure Lessons Learnt		
1.5	Consider and comment upon the Financial Strategy (Medium Term Financial Plan).	Year End Financial Performance Report		MTFP – Funding Scenarios and Budget Setting Timetable	Budget Setting Update & MTFP	Budget Setting Verbal Update		
					Financial Performance Report	Capital Strategy		
						Update on progress of the 2 year financial excellence in policing programme		
					Commissioning Intentions			
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 2021/22			

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2.	Governance, Risk and Control							
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 2020/21	Final Joint AGS 2020/21					
2.2	Recommend approval of any Code of Corporate Governance for the Force or the OPCC.					MoCG Annual Review		
2.3	Consider the arrangements to secure Value for Money and review assurances and assessments on the effectiveness of these arrangements.				Annual Procurement Report		The Annual Deep Dive on the Value for Money Profiles took place in June 2021.	
					Audit Wales Annual Audit Letter and Matters Arising from 2020/21 Accounts Audit			
2.4	Consider and comment upon anti-fraud and anti-corruption arrangements including "whistle blowing".				Gwent Police Anti-Fraud and Corruption Policy	OPCC Anti-Fraud & Corruption Policy	Deep dive on counter fraud and corruption took place in September 2021.	
2.5	Consider and comment upon any policy or strategy regarding asset management.					Asset Management Strategy 2022/25		
2.6	Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.	Outstanding Audit Recs	Annual Audit of Financial Statements (ISA 260)	Outstanding Audit Recs	Outstanding Audit Recs	Outstanding Audit Recs	Deep dive on the Police and Crime Plan took place in December 2021	
		IA Reports	Update on Business During Covid 19	IA Reports	IA Reports	IA Reports		
		IA (TIAA) Annual Report	Force Management Statement Update		Audit Wales Annual Audit Letter and Matters Arising from 2020/21 Accounts Audit	Draft IA Annual Strategy & Plan 2022/23 (TIAA)	Deep dive on Gwent Police operating model took place in July 2021.	
		IA Annual Report (TCBC for SRS)						
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						The BAF and proposed internal monitoring process was provided to JAC in March 2021. It was agreed it would be monitored by JAC annually in Sept. As

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								the monitoring process was being embedded in 2021/22, the first update will therefore be provided to JAC in Sept 2022.
2.9	Consider and comment upon the business interests and gift & hospitality policies	Not applicable during this financial year						*Since approval of the amended ToR in Dec 2019, the JAC 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.
2.10	Consider and comment upon any reports from external organisations that are considered to be of relevance by officers.	Part 1 of the PCC Review						
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.	Update on Risk Training undertaken by OPCC/Force		Risk Register	Risk Register	Risk Register		
		Risk Register						
		Annual Risk Management Strategy						
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	Ethics Committee Report on New Format and Terms of Reference		
					Annual Procurement Report			
2.13	To review the governance and assurance arrangements for significant partnerships or collaborations.		Headquarters Update	ICT Annual Report				
2.14	Consider and comment upon the information governance annual reports			Gwent Police Information Management Annual Report	OPCC Data Protection Annual Report			ToR updated to include information governance annual reports in 2021/22.
3.	Internal Audit							
3.1	Review the internal audit plan and any proposed revisions to the internal audit plan.	IA Strategy & Annual Audit Plan (TIAA)				Draft IA Strategy & Plan 2022/23 (TIAA)		
		IA Annual Audit Plan (TCBC for SRS)						
3.2	Have oversight of the appointment approach and consider the adequacy	IA Reports		IA Reports	IA Reports	IA Reports		

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	of the performance of the internal audit service and its independence.	Outstanding Audits Recs						
		IA Annual Report (TIAA)		Outstanding Audit Recs	Outstanding Audit Recs	Outstanding Audit Recs		
		IA Strategy & Annual Audit Plan (TIAA)						
		IA Annual Report (TCBC for SRS)						
		IA Annual Audit Plan (TCBC for SRS)						
3.3	Receive and review internal audit reports and monitor the progress of implementing any recommendations, providing challenge against completion times.	IA Reports	Disaster Recovery	IA Reports	IA Reports	IA Reports		
		Outstanding Audits Recs		Outstanding Audit Recs	Outstanding Audit Recs	Outstanding Audit Recs		
				Disaster Recovery	Disaster Recovery	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		
		Outstanding Audits Recs						
3.6	Ensure that the performance of all internal audit providers complies with the Public Sector Internal Audit Standards.	IA Annual Report (TIAA)*						*Confirmation of TIAA's compliance with the PSIAS is included in their Annual Report.
		IA Annual Report (TCBC for SRS)**						** Reference to the PSIAS is included in the TCBC Annual Report
4.	External Audit							
4.1	Consider the external auditor's annual management letter, relevant reports and the report to those charged with governance.	Update Report	Annual Audit of Financial Statements (ISA 260)	Update Report	Update Report	Annual Audit Plan 2022 – Verbal Update	The 2021 Annual Audit Plan from Audit Wales was presented at the meeting held in March 2021	
					Management Letter	Update Report		
					Annual Audit Letter			
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 Audit Recs	Outstanding Audit Recs	Outstanding Audit Recs		
		Update Report		Update Report	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	Annual Audit of Financial Statements (ISA 260)	Update Report	Update Report	Update Report	The 2021 Annual Audit Plan from Audit Wales was presented at the meeting held in March 2021	
		Outstanding Audits Recs		Outstanding Audit Recs	Outstanding Audit Recs	Annual Audit Plan 2022 – Verbal Update		
					Annual Audit Letter	Outstanding Audit Recs		
4.4	Consider specific reports as agreed with the external auditor.					Presentation on Joint Working between Emergency Services		*Report on the SRS by Audit Wales was postponed from the March 2022 meeting
4.5	Consider the level of fees charged.				Update Report including Fees Consultation			
4.6	Advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.							
5.	Accountability Arrangements							
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.	PCC in attendance	PCC in attendance	PCC in attendance	DPCC in attendance	DPCC & 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 2020/21	Final JAC Annual Report 2020/21					*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)						*ToR compliance and the Annual Report are both published on the JAC webpage of the OPCC website.
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		
				Review of JAC Forward Work Plan				