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

|  | **Terms of Reference** | **Meeting Dates 2022/23** | | | | | | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 15th June | 27th July | 14th September | 27th November | 7th December | 21st 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 Statement of Accounts   * Accounts Closure Timetable Presentation * End of Year Financial Performance Report | Statement of Accounts 2022/23 |  | Statement of Accounts 2022/23 |  | Audit of Accounts Addendum Report (Replaces the Management Letter) |  |
| Enquiries of Management and Those Charged with Governance | Audit Wales Annual Audit Letter |
| Update on Accounts Lessons Learned Action Plan |
| 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) |  | Audit of Accounts Addendum Report (Replaces the Management Letter) |  |
| Audit Wales Annual Audit 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. | Draft Statement of Accounts   * Accounts Closure Timetable Presentation * End of Year Financial Performance Report | Statement of Accounts 2022/23 | Budget Setting Timetable | Statement of Accounts 2022/23 | Budget Requirements | Budget Setting Verbal Update |  |
| MTFP | MTFP |
| 1.5 | Consider and comment upon the Financial Strategy (Medium Term Financial Plan). | Year End Financial Performance Report | MTFP | Budget Setting Timetable | MTFP | Budget Requirements | Budget Setting Verbal Update |  |
| Financial Performance Report |
| 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 23/24 |
| **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. |  |  |  |  | Joint Annual Governance Statement |  |  |
| 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. |  |  |  |  |  | Audit Wales Annual Audit Letter |  |
| 2.4 | Consider and comment upon anti-fraud and anti-corruption arrangements including “whistle blowing”. |  |  |  |  |  | OPCC Anti-Fraud and Corruption Policy |  |
| 2.5 | Consider and comment upon any policy or strategy regarding asset management. |  | Draft Estate Strategy |  |  |  |  |  |
| 2.6 | Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions. | Outstanding Audit Recs | Outstanding Audit Recs | Outstanding Audit Recs | Annual Audit of Financial Statements (ISA 260) | Outstanding Audit Recs | Outstanding Audit Recs |  |
| IA Reports | Force Management Statement Update | IA Reports | IA Reports | IA Reports |
| IA Draft Annual Strategy & Plan 2023/24 (TIAA) | Evidential Property Action Plan | Evidential Property Action Plan | Evidential Property Action Plan | Evidential Property Action Plan |
| IA Annual Report (TCBC for SRS) | IA (TIAA) Annual Report | Draft IA Annual Strategy & Plan 2024/25 (TIAA) |
| IA Strategy & Annual Audit Plan (TIAA) | Audit Wales Annual Audit Letter |
| Disaster Recovery Plan and IT Systems |
| 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. |  |  | Board Assurance Framework Template |  |  |  |  |
| 2.9 | Consider and comment upon the business interests and gift & hospitality policies |  | OPCC Gifts & Hospitality Policy |  |  |  |  | \*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. |
| Force Gifts & Hospitality Policy |
| 2.10 | Consider and comment upon any reports from external organisations that are considered to be of relevance by officers. |  |  |  |  |  |  |  |
| 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 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. |  |  | Ethics Committee Governance and Ethical Dilemmas Verbal Update |  |  |  |  |
| 2.13 | To review the governance and assurance arrangements for significant partnerships or collaborations. |  |  |  |  |  |  |  |
| 2.14 | Consider and comment upon the information governance annual reports |  |  | Gwent Police Information Management Annual Report |  |  | OPCC Data Protection Annual Report |  |
| **3.** | **Internal Audit** | | | | | | | |
| 3.1 | Review the internal audit plan and any proposed revisions to the internal audit plan. | IA Draft Strategy & Annual Audit Plan (TIAA) |  | IA Strategy & Annual Audit Plan (TIAA) |  |  | Draft IA Strategy 2024/25 (TIAA) |  |
| IA Annual Audit Plan (TCBC for SRS – plan contained in update report) |
| 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 |  |
| Outstanding Audits Recs |
| Outstanding Audit Recs |  | Outstanding Audit Recs | Outstanding Audit Recs |
| IA Draft Strategy & Annual Audit Plan (TIAA) | IA Annual Report (TIAA) |
| IA Annual Report (TCBC for SRS) | IA Strategy & Annual Audit Plan (TIAA) |
| IA Annual Audit Plan (TCBC for SRS – plan contained in update report) |
| 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 Audit Recs | Outstanding Audit Recs | Outstanding Audit Recs |
| 3.4 | Consider the head of internal audit’s annual report and opinion. | IA Annual Report (TCBC for SRS) |  | IA Annual Report (TIAA) |  |  |  |  |
| 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 (TCBC for SRS)\*\* |  | IA Annual Report (TIAA)\* |  |  |  | \*Confirmation of TIAA’s compliance with the PSIAS is included in their Annual Report.  \*\* 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 | Update Report | Update Report | Annual Audit of Financial Statements (ISA 260) | Update Report | Update Report |  |
| Annual Audit Plan | Annual Audit Plan | Audit of Accounts Addendum Report (Replaces the Management Letter) |
| Audit Wales 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 | Outstanding Audit Recs | Outstanding Audit Recs |  |
| Update Report | Update Report | Update Report | Update Report | Update Report |
| 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 |  |
| Outstanding Audits Recs | Annual Audit Plan | Outstanding Audit Recs |  | Outstanding Audit Recs | Outstanding Audit Recs |
| Annual Audit Plan | Audit Wales Annual Audit Letter |
| 4.4 | Consider specific reports as agreed with the external auditor. |  |  |  |  |  |  |  |
| 4.5 | Consider the level of fees charged. |  |  |  |  |  | Update Report including Fees Update |  |
| 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. | DPCC in attendance | DPCC and DCC in attendance | DPCC, CC, DCC and ACC in attendance |  | DPCC and DCC in attendance | PCC, DPCC & ACC 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 |  |  | JAC Annual Report | Final JAC Annual Report 2022/23 |  |  | \*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 |  |  |  |  | Review of JAC Terms of Reference | \*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. | Self-Assessment Action Plan |  | Self-Assessment Action Plan |  | Self-Assessment Action Plan | Self-Assessment Action Plan |  |
|  | Deep Dives | Productivity and Efficiency Group/Process of Force benefits realisation | Children in Police Custody | Crime Data Integrity Risk Deep Dive |  | Crime Data Integrity Risk Deep Dive | Welsh Language Standards Risk Deep Dive |  |
| Value for Money (including outcome of benefits realisation/roads policing) Deep Dive | Vetting practices and Workforce Planning Strategy Deep Dive | Right Care, Right Person including Force Control Room Mental Health Practitioners in FCR/Social Media Desk |