

Joint Audit Committee Evidence of Compliance with Terms of Reference

For Noting: Update on business during COVID19 became a standing agenda item from June 2021.

	Terms of Reference	Meeting Dates 2020/21				Other Methods	Comments
		11 th June	7 th October (including accounts approval)	10 th December	1 st 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 2019/20	Statement of Accounts 2019/20	Management Letter	Audit Wales Annual Audit Letter and Matters Arising from 2019/20 Accounts Audit		
		Accounts Lessons Learned Action Plan 2018/19	McCloud Sargeant Pensions Update				
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 2019/20 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 2019/20	MTFP – Funding Scenarios and Budget Setting Timetable	Budget Setting Update & MTFP	Budget Setting Update		
		Accounts Lessons Learned Action Plan 2018/19	Statement of Accounts 2019/20	2019/20 Accounts Closure Lessons Learnt Action Plan	Update on 2019/20Accounts 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 Update	Deep Dive – Financial Crime (March)	
		MTFP – Oral Update at meeting (MTFP document circulated for comment)	Creditors and Debtors Update	Financial Performance Report (circulated for comment)	Financial Performance Report (circulated for comment)		
				Commissioning Intentions (circulated for comment)	Update on progress of the 2 year financial excellence in policing programme		
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			

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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 2019/20	Final Joint AGS 2019/20				
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.			Value for Money Conclusion on the Collaboration between Forces in Wales - Update	All Wales Collaboration Report Update Audit Wales Annual Audit Letter and Matters Arising from 2019/20 Accounts Audit		The Annual Deep Dive on the Value for Money Profiles did not take place in December 2020 due to HMIC delaying their release. Planned for deep dive in June 2021.
2.4	Consider and comment upon anti-fraud and anti-corruption arrangements including "whistle blowing".		Updated OPCC Business Interests Policy (circulated for comment) Updated Gwent Police Business Interests Policy (circulated for comment)				The Anti-Fraud and Corruption strategies of both the OPCC and force were scheduled for review during 2020/21. They are currently still being progressed.
2.5	Consider and comment upon any policy or strategy regarding asset management.	Not applicable during this financial year.					
2.6	Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.	Outstanding Audit Recs (circulated for comment) IA Reports (Update Reports circulated for comment) IA (TIAA) Annual Report IA Annual Report (TCBC for SRS)	Outstanding Audit Recs (circulated for comment) IA Reports Annual Audit of Financial Statements (ISA 260) Force Management Statement Update	Outstanding Audit Recs (circulated for comment) IA Reports (TCBC SRS update on agenda/TIAA update circulated for comment) Audit Wales Management Letter	Outstanding Audit Recs (circulated for comment) IA Reports (Update Reports circulated for comment) Audit Wales Annual Audit Letter and Matters Arising from 2019/20 Accounts Audit Draft IA Annual Strategy & Plan 2021/22 (TIAA)	Deep Dive Protests & Stop Search (November)	

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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.				Detailed Board Assurance Framework and Proposed Governance Arrangements		*The BAF will be monitored by JAC annually – discussions are ongoing as to the report to be presented to them.
2.9	Consider and comment upon the business interests and gift & hospitality policies		Updated OPCC Business Interests Policy Updated Gwent Police Business Interests Policy				*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.
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					
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 (circulated for comment) Risk Register (circulated for comment)	Risk Register Presentation on Evidential Property Management	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.	Headquarters Update	Headquarters Update	Headquarters Update Value for Money Conclusion on the Collaboration between Forces in Wales - Update	All Wales Collaboration Report Update Revised Estate Strategy including an update on Headquarters, Torfaen Hub and Abergavenny Hub		
3.	Internal Audit						
3.1	Review the internal audit plan and any proposed revisions to the internal audit plan.				Draft IA Strategy & Plan 2021/22 (TIAA)		
3.2	Have oversight of the appointment approach and consider the adequacy	IA Reports	IA Reports	IA Reports			

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	of the performance of the internal audit service and its independence.	Outstanding Audits Recs (circulated for comment)		(TCBC SRS update on agenda/TIAA update circulated for comment)	IA Reports (Update Reports circulated for comment)			
		IA Annual Report (TIAA)	Outstanding Audit Recs (circulated for comment)	Outstanding Audit Recs (circulated for comment)	Outstanding Audit Recs (circulated for comment)			
		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	IA Reports	IA Reports (TCBC SRS update on agenda/TIAA update circulated for comment)	IA Reports (Update Reports circulated for comment)			
		Outstanding Audits Recs (circulated for comment)	Outstanding Audit Recs (circulated for comment)	Outstanding Audit Recs (circulated for comment)	Outstanding Audit Recs (circulated for comment)			
		Disaster Recovery (circulated for comment)	Disaster Recovery (circulated for comment)	Disaster Recovery	Disaster Recovery (circulated for comment)			
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 (TCBC SRS update on agenda/TIAA update circulated for comment)	IA Reports (Update Reports circulated for comment)		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 (circulated for comment)						
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. ** Reference to the PSIAS is included in the TCBC Annual Report	
		IA Annual Report (TCBC for SRS)**						
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 Plan			
					Annual Audit Letter and Matters Arising from 2019/20 Accounts Audit Update Report			
		Annual Audit Plan 2020	Annual Audit of Financial Statements (ISA 260)	Management Letter				

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		Auditor General's Letter			Annual Audit Plan 2021		
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 (circulated for comment)	Outstanding Audit Recs (circulated for comment)	Outstanding Audit Recs (circulated for comment)	Outstanding Audit Recs (circulated for comment)		
		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	Update Report	Update Report	Update Report		
		Outstanding Audits Recs (circulated for comment)	Annual Audit of Financial Statements (ISA 260)	Outstanding Audit Recs (circulated for comment)	Annual Audit Plan 2021		
		Annual Audit Plan 2020	Outstanding Audit Recs (circulated for comment)	Value for Money Conclusion on the Collaboration between Forces in Wales - Update	Outstanding Audit Recs (circulated for comment)		
		Auditor General's Letter				All Wales Collaboration Report Update	
4.4	Consider specific reports as agreed with the external auditor.		Project Brief – Improving Value for Money in Emergency Services through Collaboration and Integrated Working		Verbal Update on Cyber Resilience		
			Cyber Resilience in the Welsh Public Sector – Terms of Reference		All Wales Collaboration Report Update		
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.	DPCC & Chief Constable in attendance	PCC & Assistant Chief Constable in attendance	DPCC & Chief Constable in attendance	PCC, DPCC & Deputy 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	Draft JAC Annual Report 2019/20	Final JAC Annual Report 2019/20*				*ToR compliance and the Annual Report are both published on the JAC webpage of the OPCC website.

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	arrangements, and internal and external audit functions.						
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 – Outstanding Actions (circulated for comment)	Self-Assessment Action Plan	Self-Assessment Action Plan	Self-Assessment Action Plan		