

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> <p>Update December 2020: Request to remain on agenda until final BAF seen – also ensure whistleblowing is covered in document. Legal services are reviewing the whistleblowing policies and this is included within the BAF.</p>

				Update March 2021: Final BAF and governance proposal on agenda for discussion with implementation expected in April 2021.
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 into 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>	Update December 2020: To remain on the action plan in order to continue monitoring SRS reporting and in light of forthcoming PCC elections. CEx provided assurance that if a new PCC was elected then attendance at JAC would be built into the induction process.
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>	<p>Update December 2020: Agreed that a deep dive on counter-fraud and corruption would be beneficial.</p> <p>Update March 2021: This has been added to the list of deep dive topics which is on the agenda for consideration.</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</p>	<p>Update December 2020: To remain on the action plan to ensure JAC continue to be updated on the response to pressures such as Covid 19.</p> <p>Update March 2021: COVID 19 update on the agenda.</p>

			processes incorporating the Local resilience forum for partner organisations across Gwent and Gold/Silver/Bronze group etc. Further discussion required.	
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)	<p>Update December 2020: To remain on the action plan to ensure sufficient time was given to the risk item on the agenda. Further oversight of information governance was requested. CEx offered to share annual reports from the force/OPCC.</p> <p>Update March 2021 Information governance added to forward planning index for September meeting.</p>
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>	<p>Update December 2020: To remain on action plan to ensure compliance with this area of the ToRs.</p> <p>Update March 2021: Work has started to produce a log of all collaboration agreements held within the OPCC. This will be shared with the force once complete and discussions had on how to provide assurance to the JAC on this area of work. This has also been identified as an area for improvement within the BAF.</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>Update December 2020: List requested of all external regulators for the force and OPCC and for a link to the PCC's responses to HMICFRS inspection reports to be circulated</p> <p>Update March 2021: Link to OPCC website sent to JAC members for PCC HMICFRS inspection response alongside list of external regulators.</p> <p>Link to inspection responses below: https://www.gwent.pcc.police.uk/en/transparency/hmicfrs-inspection-responses/</p> <p>Suggest this can now be closed.</p>

			Further discussion required.	
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.	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. A deep dive could be given to provide clarity. Further discussion required.	Update December 2020: Deep Dive was requested on the roles of and relationships between the OPCC/Force and should also include the new Police and Crime Plan. Update March 2021: This has been added to the list of deep dive topics which is on the agenda for consideration.
Effectiveness of the Committee				
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.	Update December 2020: JAC agreed decision should be made by the HoAC/GO due to the additional work created by adding reports to the agenda for every meeting. Update March 2021: We will continue to circulate the forward work plan to members on an annual basis. Standing items will be marked as quarterly/annual. If there are any queries as to the relevance of reports then this can be brought to the attention of the HoAC. Suggest that this can now be closed.