

JAC 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 (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 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>	Work is ongoing between the force and OPCC to develop a pictorial representation and will be shared with JAC members for feedback.	<p>Update June 2021: Now the BAF has identified gaps and is being monitored and progressed via the Strategic Planning Group, the HoAC and the Chief Inspector will work on developing a pictorial representation for JAC.</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 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>The finance department is involved with an annual cycle of counter fraud initiatives through the National Fraud initiative exercises. This involves the provision of core datasets for payroll, pensions, trade creditors' payment history and trade creditors standing data which are analysed with findings reported.</p> <p>The force and OPCC both have counter fraud policies and initiatives that are progressed through the Professional Standards Department.</p>	<p>Update June 2021: The scope of all Counter Fraud measures will be discussed during the Deep Dive.</p> <p>Deep dive currently pencilled in for September 2021.</p>
5.(b).	Is the committee satisfied it has sufficient awareness of the key organisational risks?	The majority of respondents agreed there is sufficient awareness of the key organisational risk. Although queries were raised with regards to the key risks for the current financial year/ business plan period and where are they captured.	There is no further work required to develop the Committee approach to Organisational Risk, this is an area of high level of competence.	<p>Update June 2021: Suggest this could now be closed.</p> <p>Update July 2021: Lead member for risk has emailed the ACOR who will reply in future. Agreed to carry forward action.</p>
5.(d)	Is the committee satisfied the work of internal audit is properly focused on the organisation's major risk, including transformational change and collaboration?	The overall majority are satisfied the work of internal audit is properly focused on the organisation's major risk, including transformational change and collaboration, however it was suggested by other members that internal audit activity is more focused on governance and process related considerations as opposed to assessing certainty of outcomes. In the same way that GP needed to evolve its ways of working to become more agile/ digital first/ outcomes focused our audit teams should need to re-evaluate the continuing appropriateness of their audit methodologies.	<p>The internal audit teams should be asked to consider the best practice approaches to audit in light of the emergence of agile and digital (remote) audit reviews with an eye on outcomes rather than compliance.</p> <p>For discussion at meeting.</p>	<p>Update July 2021: Agreed at June meeting that this should be a running action throughout 2021/22.</p> <p>TIAA are reviewing the risk register in conjunction with the audit plan. For 2021/22 the audit plan is appropriate but consideration will be given to inclusion of other areas in future years.</p> <p>Changes to the audit plan were included in the progress report. An update would be included in the September update.</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?	<p>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> <p>Action rolled over from previous financial year:</p> <p>The majority of respondents were satisfied that the committee were in a position to seek overall assurance in terms of governance arrangements for major change programmes and key collaboration. However, it was suggested that further development was needed in this area to understand the growing importance of collaboration in other public services, particularly in light of the Covid restrictions and the Force could benefit from toolsets developed by Cabinet Office as a result of lessons learnt from previous successes and failures.</p>	<p>Internal Audit has previously reviewed major change programmes and methodologies, examples including New HQ and the Continuous Improvement Change Management approach. In addition, Audit Wales has reviewed the governance arrangements concerning police Collaboration in Wales.</p> <p>The AW report (and the SRS one) and associated action plan is being taken forward through the All Wales Collaboration Board.</p> <p>In addition, Welsh Police Finance and Resources Group (WPFGRG) have 'sponsored' the maintenance of a collaboration register which includes the capturing of benefits too. This register initially focussed on inter Force collaboration but will be expanded in due course to cover other collaborations, such as those with Local Authorities.</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> <p>Update June 2021: The agreements spreadsheet has been collated and needs review within the OPCC prior to sharing with the force to ensure they did not hold any additional information prior to deciding how to progress further.</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. Although it was noted that there are periodic briefings on progress and it was suggested that this area of assurance may need further coverage	<p>Members have been provided with a link to the PCC website where the inspection reports and the response is published. The majority of inspection reports from HMIC are operational and would not fall under the JAC ToRs for discussion at a meeting. Consideration is given as to whether there are any relevant reports that could be provided when each agenda is being collated.</p> <p>There is now a force meeting that has been established that considers/progresses all recommendations and AFIs from external regulators. Any that would fall within the remit of the JAC could also be identified here.</p> <p>For discussion at meeting.</p>	<p>Update July 2021: We agreed to keep this action to ensure consideration was given to it throughout 2021/22.</p>
Effectiveness of the Committee				
19.	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	Most respondents were in agreement that the JAC received feedback on its performance from those interacting with the Committee, however it was suggested that the self-assessment mechanism could be disseminated further.	For discussion at meeting.	<p>Update July 2021: 121s are in place and more conversations have taken place since completion of the self-assessment process about where JAC are going. Agreed would like to keep on to ensure this was being progressed.</p>
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 said it would benefit by being more explicit especially as the scope of work appears to be growing with time.	<p>The forward work plan is currently circulated annually to members and reflects the ToR which was substantially reviewed in 2019 and is in line with CIPFA guidance. The JAC members, in conjunction with officers, could consider the forward work plan to determine if there is a way of being able to assist in the management of meetings.</p> <p>For discussion at meeting.</p>	<p>Update July 2021: Request to bring forward work plan to September meeting for further discussion</p>