**JAC SELF ASSESSMENT ACTION PLAN**

**ACTION PLAN**

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| **BBRAG Key** |
| Where action not started, will be blank |
|  | Complete |
|  | On hold |
|  | Not on target - immediate/significant cause for concern |
|  | Mainly on target - there are some minor issues that may impact completion of objective |
|  | On target |

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|  | **Questionnaire Number and Question** | **Comments** | **Suggested Resolution** | **Agreed Resolution****(To be completed at the meeting)** | **RAG/ Status**  |
| 6. | **New action 2023:** 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?  | 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 JAC could benefit from a page of projects and RAG Status perhaps on Progress, Costs, Benefits.It was also suggested Collaborative arrangements could do with more precision in the design stage with respect to expectations and deliverables and the evidence required to prove achievements. |   | **It would be useful for a specific report/s demonstrating governance arrangements and benefits realisation for Gwent in relation to collaborative projects.** | **Governance arrangements in relation to collaborations are relatively vague.** |
| 6. | **Action rolled over from previous year:** 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. **Response from 2022 Process:**Most respondents agreed the JAC have been provided with assurance in relation to governance arrangements for major change programmes and key collaborations. However, it was suggested that a list of the change programmes and key collaborations/outsourcing arrangements would be useful for JAC, including those with partners outside of policing. It was also suggested that the organisation could benefit from the toolsets developed by the Cabinet Office as a result of lessons learnt from previous successes or failures and for more there to be more precision in the design stage with respect to expectations and deliverables and the evidence required to prove achievements. | 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.The AW report (and the SRS one) and associated action plan is being taken forward though the All Wales Collaboration Board.In addition, Welsh Police Finance and Resources Group (WPFRG) 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. As mentioned in row 6 under actions rolled over from previous years, work is progressing in this area and the JAC will be provided with a list, as appropriate, in future.In relation to the toolsets mentioned, please could copies or a link to the documents referenced be provided and they will be considered.**Further discussion needed at meeting.** | 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. 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.Update December 2021:Work relating to the reporting on the governance of collaborations is being progressed but is a large piece of work that is currently still ongoing.Update March 2022:Collaboration register was due to be discussed at the December WPFRG but was postponed to March (See action sheet – action 11). An update would be provided in due course.Update June 2022:The HoAC and CI have now met and have collated an agreements register. This will be presented along with some recommendations on progression to the Strategic Planning Group for consideration. Separate to the above as clarified in the June 2022 action sheet, the WPFRG have established an All-Wales Productivity and Efficiency Group which is responsible for the collaboration register.  The register will take around 6 months to update and will be reviewed again by WPFRG in Sept 2022. JAC will be presented with the most up to date register as soon as available.  Additionally at the September meeting the CFO also provided the following update:*The Force Benefits Realisation Officer captures any proposed change programmes at the initial development of a business case and works with the sponsor to identify the benefits for reporting to the Service Improvement Board (SIB). There is also a Productivity and Efficiency Board within the Force to review and challenge the business benefits within business cases, prior to submission to SIB. The AWPEG have been sighted on the template used by the Force to assess and capture the benefits, in order that they can utilise the information for collaboration projects.* Update December 2022:Ongoing.Update February 2023:Was passed to previous DCC who is the senior responsible officer on force side but with change in DCC will be added to the joint chief officer/OPCC executive team fortnightly meeting to discuss further.**Update August 2023: this report has been shared with the DCC and raised at a fortnightly meeting. Further update required on next steps.** | **Ongoing. Potential area for JAC challenge.** |
| 1. | **New action 2023:** Do the terms of reference clearly set out the purpose of the committee? | All respondents agreed the current ToR clearly set out the purpose of the Committee noting review of the ToR. JAC need to understand new CIPFA guidance and updated ToR as necessary | New ToR to be presented to JAC in September  | **August Update: Slightly delayed due to unforeseen circumstances. Will now be presented at the December meeting.** | **Ongoing** |
| N/A | **New action 2023:** JAC requested that the below action was added to this action plan in their meeting dated 15th June 2023Monitor - IRS16 Leases – IRS16 Leasing Standards not yet implemented.  |  |  | **Part of the annual report and financial statements – confident aspects addressed but still have to await final report.** | **Ongoing**  |
| N/A | **New action 2023:** JAC requested that the below action was added to this action plan in their meeting dated 15th June 2023External Audit – Monitor Account delays |  |  | **JAC significantly concerned over the ‘planned’ delays outside of regulation.** | **Ongoing**  |
| 4.a. | **Action rolled over from previous year:** Do the committee’s terms of reference explicitly address all the core areas identified in CIPFA’s Position Statement. | **Assurance Framework**A pictorial representation of the sources of assurance that make up the framework could be beneficial, indicating opportunities for triangulation. | Work is ongoing between the force and OPCC to develop a pictorial representation and will be shared with JAC members for feedback.  | 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.Update December 2021:The HoAC and Chief Inspector have agreed on a potential suitable pictorial representation of the BAF for the JAC. This will be developed and the JAC sighted prior to finalisation but has currently been put on hold due to other demands. The BAF action plan can be shared with JAC if they wish to see the progress being made.Update March 2022:Update as per December 2021.Update June 2022:The HoAC has started to look at how this can be best presented to the JAC. A draft version for feedback will be circulated prior to an updated and final version being presented to the JAC for their annual review at the September 2022 meeting.Update September:After feedback from the JAC on the pictorial representation, the HoAC has met with the CFO and a draft template has been devised. Further work needs to be completed before the template is shared with JAC for feedback.Update December:Absence of the HoAC has delayed the meetings planned on the BAF. They have now been re-planned for Dec & Jan.Update February 2023:Meeting took place on 20/02/23 between CFO, HoAC and JAC BAF Leads to run through new BAF template. The new BAF document was very well received and initial feedback has been provided to assist us in continuing to build the document further. May 2023 – BAF currently being populated. Looking to present BAF to JAC September 2023.**June 2023 - Update**Chair, Risk Lead and CFO to meet to discuss BAF in preparation for presentation at the September meeting. | **Ongoing. Draft BAF on agenda for September meeting.** |
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| N/A | **Action rolled over from previous year:** JAC requested that the below action was added to this action plan in their meeting dated 8th December 2022:We discussed the differentials between issues and risks and as this had been debated at length during previous meetings, it was agreed that an action would be added to the JAC Self-Assessment Action plan to monitor progress. |  | **For further discussion at meeting.** | **August Update: Reminder added to risk item on agenda to discuss ‘Risks and Issues’ on September agenda.** | **Ongoing** |
| N/A | **Action rolled over from previous year:** JAC requested that the below action was added to this action plan in their meeting dated 8th December 2022:JAC to ensure the BAF indicated links to risks |  |  | **August update – BAF To be presented in current format to JAC in September. Please note this is a draft template but still requires further work.** | **Ongoing** |
| 2. | **New action 2023:** Is the role and purpose of the audit committee understood and accepted across the Force/OPCC? | The vast majority agreed the role of the Committee was understood by the Force. However, it was noted that Senior Officers were often deputised or not in attendance at the meeting. Suggestion to monitor PCC / CC attendance is maintained, not always deputised. | Monitoring arrangements are in the minutes in terms of attendance.  | **Chair monitoring through meetings.** | **Ongoing**  |
| 3. | **New action 2023:** Does the audit committee provide support to the Force/OPCC in meeting the requirements of good governance? | The vast majority agreed the Committee provided support to the Force/OPCC in meeting good governance requirements. JAC to understand BAF once complete; use as one of the reference points for good governance. | Noted. BAF to be presented in September  | **BAF added to September meeting for comment. This was a live document and still needed to be developed further.**  | **Ongoing** |
| 5.(b) | **New action 2023:** Is the committee satisfied it has sufficient awareness of the key organisational risks?  | Most respondents agreed there was sufficient awareness of key organisational risks, although the risks are agreed to be capable of being more coherently expressed. JAC would continue to monitor the capacity and capability to horizon scan for risks and assess the risk tolerance of the organisation.It was suggested we may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. An emerging "New Normal" may suggest otherwise due to changes in the macro environment and then there are The Black Swans. | Noted  | **This is a continuous action and is a key part of the JACs responsibilities. The JAC continue to evidence the importance of risk throughout each meeting.**  | **Ongoing**  |
| 5.(c) | **New action 2023:** Is there an agreed process for making risk management decisions? Is the committee informed of the judgements that have taken place in accordance with the process?  | The majority agreed the process for making risk management decisions was in place. Some members suggested this could be more specific as responsibility of risk could be a little blurred. JAC would continue to monitor the capacity and capability to horizon scan for risks and assess the risk tolerance of the organisation. | The DCC, CEx and CFO has delegated responsibility in the MoCG for risk.  | **There is a commitment for a deep dive to take place into one of the higher risks for an understanding and ability to provide professional challenge as an independent committee.**  | **Ongoing** |
| 7. | **New action 2023:** Is the audit committee aware of inspections and findings of the HMICFRS and other external regulators as appropriate? | The overall majority were aware of inspections and findings of HMICFRS and other external regulators. However, as they were more operational and potentially out of JAC remit they were not discussed at JAC meetings. Some JAC members asked if this was an area they should look at to help assess VFM rather than commenting on them. | Three E’s demonstrate value for money and where effectiveness if found to be lacking this suggests poor VFM for which improvements are required. The Force develops areas for improvement (AFIs) to address these issues and responds to the HMICFRS where the AFIs are reviewed.  | **A review of the Force Management Statement (FMS) has been provided and an update given on the PEEL inspection outcomes. This has helped our understanding of how the force are addressing value for money between the FMS and PEEL.**  | **Ongoing assessment through deep dives based on a variety of reports and audit reports.** |
| 9. | **New action 2023:** Is the committee aware of the work of the Police and Crime Panel (PCP) and the assurance requested by the panel from the PCC?  | Half of the respondents agreed the committee were aware of the work of the PCP and requested assurance by the panel from the PCC. Some respondents were not certain as to how it was discharged, if the PCP had an annual evaluation and viewing the PCP online was a time-consuming exercise. It was suggested that there could be some cross-attendance of meetings. | For discussion at meeting on how JAC best foresee improvements in this area | **Information on the Gwent Police and Crime Panel is available publicly. This could be an area of vulnerability for new members in terms of gaining knowledge and needs to be covered in induction.** | **Ongoing.** |
| 13. | **New action 2023:** Are arrangements in place to support the committee with briefings and training? | All respondents agreed arrangements and support were in place and it was suggested that the additional training / induction sessions provided for new members should be completed / include existing members should they want a refresh.  | Noted  | **Last item on agenda to include a reminder for any risks in relation to any training identified during the meeting for JAC members to be discussed.**  | **Ongoing.** |
| 19. | **New action 2023:** Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work? | Over half of respondents agreed the committee obtained feedback on its performance but some members were unsure and it was suggested this could benefit from being more explicit. | The Self – Assessment is the primary feedback mechanism and includes those that interact with JAC. For discussion at meeting.  | **Significant impact achieved in terms of evidential property and child custody as the most recent examples.** | **Ongoing – but significant progress**  |
| 24. | **New action 2023:** Has the committee considered whether all standing items on the agenda are truly adding value to the committee’s work? | The majority of respondents agreed the standing agenda items were adding value to their work. However, it was suggested that agenda items could probably be agreed more explicitly in a collaborative session. There was also a need to understand ToR as to some items that are presented to JAC, as some members feel they cannot add much value to them, but they need to go through JAC for good governance. The BAF clarifies this. | Agenda items discussed with the Chair prior to each meeting. Revision of ToRs for September will reaffirm the forward work plan and the clarification of lead members.  | **Standards of governance are important to maintain and the committee needs to be fully aware of policies and the JACs role in providing feedback. It is important that all JAC members read papers in advance of the meeting so that the appropriate time, as allocated on the agenda, is adhered to.** | **Ongoing**  |
| N/A | **New action 2023:** JAC requested that the below action was added to this action plan in their meeting dated 15th June 2023Focus on governance and control arrangements, the role JAC take in being assured of the identification of risks and those who own them  |  |  | **JAC discuss the latest risk report and additional requirements. Commentary will be captured in the minutes.**  | **Ongoing**  |
| N/A | **New action 2023:** JAC requested that the below action was added to this action plan in their meeting dated 15th June 2023Internal Audit Area, potential areas of consultancy |  |  | **Further discussion required in September with TIAA** | **Ongoing** |
| N/A | **New action 2023:** JAC requested that the below action was added to this action plan in their meeting dated 15th June 2023Value of infrastructure - building lifespan |  |  | **Further information on the Estate Strategy requested in the July meeting.**  | **Ongoing**  |
| N/A  | **New action 2023:** JAC requested that the below action was added to this action plan in their meeting dated 15th June 2023Ensuring the Committee’s voice was heard |  |  | **Capturing in the JAC annual report.** | **Ongoing – to continually capture** |
| N/A | **New action 2023:** JAC requested that the below action was added to this action plan in their meeting dated 15th June 2023Monitor Evidential Storage Action Plan |  |  | **Positive response after last audit. Area will remain as a standing agenda item until JAC are completely satisfied the areas of concern have been resolved.** | **Ongoing**  |
| 5.(d) | **Action rolled over from previous year:** Is the committee satisfied the work of internal audit is properly focused on the organisation’s major risk, including transformational change and collaboration?  | The majority of respondents were satisfied that the work of internal audit is properly focused on the organisation’s major risk. However, it was suggested that ensuring audit needs and potential changes to focus should be considered. It was also suggested that IA ensure they have the appropriate advanced skills required to review transformational change and collaboration activity or alternatively JAC need to be made aware of where this assurance should be sourced from. | The Annual audit plan is determined via an assessment of risk taken from economic, societal, financial and other factors and also includes the corporate risk register, with the collaborative audit programme enabling comparison across forces.The transformational change programmes, including collaborations, are audited with examples including the new HQ Project Board. No major collaborative change programme has recently taken place for an audit to be undertaken. Any future recommissioning of internal audit provision will be explicit in the requirements for added value audit work with regard to transformational change.**Further discussion needed at meeting.** | Update from September Meeting:It was noted during the recent JAC Training Day that costs of collaboration should be a focus for JACs, to ensure there was clarity with regards to allocation of costs for collaborative projects. It was agreed this item would remain open until the aforementioned collaboration register had been received, to provide the necessary assurance and transparency.Jan Update – JAC generally assured – will look to state satisfaction once Self-Assessment Action Plan 2023-24 is developed.**August Update: Meeting to be arranged with Chair and Deputy Chair with ACOR/CFO** | **Complete** |
| 4.(a) | **New action 2023:** Do the committee’s terms of reference explicitly address all the core areas identified in CIPFA’s Position Statement? | The overall majority agreed most aspects of the ToR explicitly addressed the core areas of CIPFA’s Position Statement. Considerable extra focus had been placed on risk management over the last few years, it was suggested JAC continued to monitor implementation of improvements on risk management and reporting on risk management. It was also suggested that a review was undertaken following the BAF where JAC could draw VFM perspectives, as well as drawing out of audit reports. If no JAC meeting is planned for July, it could be used to “workshop” value for money information for JAC – it is an area that JAC have struggled with. | Noted. Noted deep dive to be arranged post September – July meeting being utilised for Draft Accounts and Estates deep dive.  | **A value for money deep dive will be arranged. The ToR review inline with new CIPFA guidance will be presented to the December meeting.** | **Complete** |
| 4.(b) | **New action 2023:** Is the balance of work in relation to business risk, internal control, fraud, financial reporting, regulatory matters, other matters right?  | The overall majority agreed the balance was right, but it was suggested we may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. An emerging "New Normal" may suggest otherwise due to changes in the macro environment. | JAC has a structed agenda to meet the ToR and also has flexibility to include exceptional items such as those referred to.  | **Any areas will be discussed as business as ssual if and when they arise.** | **Complete** |
| 5.(a)  | **New action 2023:** Does the committee understand its role in relation to risk management? | The vast majority agreed the role was understood, but it was suggested we may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. An emerging "New Normal" may suggest otherwise due to changes in the macro environment. | JAC has a structed agenda to meet the ToR and also has flexibility to include exceptional items such as those referred. | **The JAC have a lead member for risk. The item will continue to be prioritised on the agenda.**  | **Complete** |
| 5.(d) | **New action 2023:** Is the committee satisfied the work of internal audit is properly focused on the organisation’s major risk, including transformational change and collaboration?  | Most respondents were satisfied the work of internal audit was properly focussed on major risk. It was acknowledged the audit plan was aligned to risk but it was identified that some audits were repeated annually that may gain assurance of being acceptable without as many days audits or thorough internal check systems. It was suggested some IA work could be advisory looking broader – perhaps to see if risks / issues to exist in some “darker” / less transparent spacesIt was suggested we may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. An emerging "New Normal" may suggest otherwise due to changes in the macro environment.It was suggested that JAC may not have visibility of certain risk due to its level of security sensitivity or matters associated with personnel that could cause major reputational damage/lack of confidence in the service as there has been in the past year. More could also be done on transformational change (TC) and collaboration. WRT TC what we are aiming to achieve and where we are now could be clarified, deducing the gap and defining the journey required to traverse the gap. | Noted, will be considered as part of the annual audit plan.  | **There is an agenda item on each of the JAC meetings for additional risks to be highlighted meaning that this is addressed on a continuous basis.**  | **Complete** |
| 8. | **New action 2023:** Is there appropriate focus on both the Police and the Office of the Police and Crime Commissioner?  | The overall majority agreed appropriate focus was on both PCC and OPCC although demarcation was not always obvious.  | For discussion at the meeting on what aspects.  | **Chair has to understand the TOR and ensure this is reflected in the agenda. Current Chair has the experience to deal with this demand.** | **Complete.** |
| 11. | **New action 2023:** Has an effective audit committee structure and composition of the committee been selected? | All respondents agreed there was an effective committee structure. However, it was suggested the potential new ToR, which include the selection of Chair should be completed in sufficient time to transparently select the next chair. As two new JAC members would be required in at least 2 years’ time, it was suggested that consideration should be given to promote the JAC independent role in advance. | Agreed new ToR presented in September | **A report on the recommended changes to the JAC ToR in light of CIPFA guidance will be provided to the December meeting.** | **Complete.** |
| 12.(c) | **New action 2023:** Does the Chair of the committee have regular meetings with the office of the PCC and the Chief Constable to discuss the committee work programme and opportunities for the committee to add value?  | The majority of respondents agreed the Chair had regular meetings with the office of the PCC and the Chief. Some respondents were unsure.  | Assurance will be provided at JAC meeting. | **Agendas are sent out to the Chair in advance.**  | **Complete** |
| 14.(b) | **New action 2023:** Are senior/relevant members of the organisations invited to attend audit committee meetings, participate in discussions, and provide information to the audit committee as and when the audit committee deems it necessary?  | The overall majority agreed relevant members of organisations attended committee meetings. It was suggested this could possibly be extended to "celebrate" substantial assurance and "support" in other areas and to ascertain barriers. There was unease about TCBC auditors attending an annual basis unless a specific report generated a specific request for their attendance. ICT lead meetings with SRS and Security consultant were generally good but had reduced in number this year.  | Noted - extension to celebrate success. The ICT lead meetings have been re-established for 23/24. | **Evidenced in recent committees and in response to internal audit or risks arising.** | **Complete** |
| 17. | **New action 2023:** Do the arranged ‘Deep Dives’ allow members to gain a wider/deeper understanding of the force and OPCC and also of relevance/use in their role? | Overall the respondents agreed the deep dives provided a deeper understanding of the Force and OPCC. A review of feedback was suggested on deep dives / knowledge gaps from annual reviews and self-assessments forms to create a new deep dive potential list to choose from and prioritise | For discussion at meeting. | **The self-assessment process gives opportunity to raise areas and review each meeting in light of any new or heightened risk**  | **Complete** |
| 23.  | **New action 2023:** Is there a clear ‘forward plan’ which sets out how the committee will meet the objectives set out in the terms of reference? | The majority of respondents agreed there was a clear forward plan. However, it was suggested it could probably be done more explicitly in collaborative session with the aid of an underpinning mapping in the form of a compliance matrix  | The forward plan ensures all ToR requirements are addressed and this is reflected in the JAC Annual Report |  | **Complete**  |