

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

	Terms of Reference	Meeting Dates 2015/16				Other Methods	Comments
		10 <sup>th</sup> June	16 <sup>th</sup> September	3 <sup>rd</sup> December	11 <sup>th</sup> March		
<b>1.</b>	<b>Financial Management</b>						
1.1	Provide assurance regarding the Statements of Accounts and that the appropriate accounting policies have been applied.	Draft Accounts	Statement of Accounts (Draft) Presentation				
1.2	Monitor the integrity of any published financial statements and any formal announcements relating to financial performance.	KPI Report	Year-End Finance Report	KPI Report			
1.3	Consider and comment upon any policy or strategy regarding reserves.		Reserves Strategy	Reserves Strategy			
1.4	Consider and comment upon the budget planning process.	Year-End Outturn/ MTFP	Budget Process Briefing	Initial Budget Briefing	Budget Setting 2016/17 – Verbal Update		
			MTFP	MTFP			
		Draft Accounts		Comprehensive Spending Review and Autumn Statement			
				Funding Formula			
1.5	Consider and comment upon the Financial Strategy (Medium Term Financial Plan).	Year-End Outturn/ MTFP	MTFP	MTFP	Budget Setting 2016/17 – Verbal Update		

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1.6	Consider and comment upon any policy or strategy regarding loans, investments or borrowing.	TMS Year End Report		TM 6 Month Update Report TM Strategy 2016/17			
1.7	Consider and comment upon any policy or strategy regarding asset management.				Asset Management Strategy		
1.8	Consider and comment upon the arrangements for delivery of Value for Money.		Year End Finance Report	WAO Annual Audit Letter		Value for Money Profiles deep dive held on 3 <sup>rd</sup> December 2015.	
<b>2.</b>	<b>Internal Control and Governance Environment</b>						
2.1	Recommend Approval of the Annual Governance Statements for inclusion in the Statement of Accounts.	Draft AGS	Final AGS				
2.2	Recommend Approval of any Code of Corporate Governance for the Force or the Office of the Police and Crime Commissioner.		Amendment to MoCG		MoCG Annual Review JAC Terms of Reference Annual Review		Any amendments made to the MoCG are brought to the JAC in order for them to recommend approval to the PCC and CC.

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2.3	Consider and comment upon any policy or strategy relating to sponsorship.	Not applicable					Frequency of the review of policies/ procedures agreed on 9 <sup>th</sup> March 2016
2.4	Consider and comment upon anti-fraud and anti-corruption arrangements including “whistle blowing”.	Not applicable					Frequency of the review of policies/ procedures agreed on 9 <sup>th</sup> March 2016
2.5	Consider and comment upon any policy or strategy regarding commissioning.		Commissioning Update	Commissioning Update			Frequency of the review of policies/ procedures agreed on 9 <sup>th</sup> March 2016  Connect Gwent Deep Dive undertaken on 9 <sup>th</sup> March 2016
2.6	Review the effectiveness of internal control systems and provide assurance regarding such systems.	Outstanding Audit Recs	Outstanding Audit Recs	Outstanding Audit Recs	Outstanding Audit Recs		
		IA Update Report	IA Update Report	IA Update Report	IA Update Report		
		IA Annual Report					
		IA Strategy					
			WAO Audit of Financial Statements				
				WAO Annual Audit Letter			

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2.7	Commission assurance work e.g. specialist advice or audit.	Not Applicable					
2.8	Consider and comment upon compliance with the statutory duties regarding the Police and Crime Commissioner.	Not Applicable					
2.9	Review compliance with policies relating to declarations of interest, gifts and hospitality.	Force & OPCC Reports					
2.10	Completion of an Annual Report, to sit in conjunction with the PCC's and Chief Constables Annual Governance Statement, on the performance of the JAC.	Draft JAC Annual Report	Final JAC Annual Report				
2.11	Undertake an annual self-assessment process to ensure the JAC is carrying out its duties effectively and is receiving the support required.	Review of Self-Assessment Action Plan					Self-Assessment for 2015/16 undertaken in March/April 2016.
2.12	Consider and comment upon any reports from external organisations that are considered to be of relevance.		Committee on Standards in Public Life 'Leadership, ethics and accountability in policing', June 2015	HMIC PEEL Efficiency Inspection Gwent Report	WAO Fee Scheme 2016/17		
			Funding Formula Review consultation	'Telling the Story' Consultation (financial statements) – Verbal Update			

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<b>3.</b>	<b>Corporate Risk Management</b>						
3.1	Consider and comment upon the strategic risk processes for the PCC and Chief Constable.	Risk Register	Risk Register	Risk Register	Risk Register		Deep dive on Risk process undertaken June 2015
3.2	Consider and comment upon the corporate risk processes for the PCC and Chief Constable	Risk Register	Risk Register	Risk Register	Risk Register		
<b>4.</b>	<b>Internal Audit</b>						
4.1	Approve (but not direct) the Internal Audit Strategy and Plan.				IA Annual Plan 2016/17		
4.2	Review the effectiveness (including resourcing) of internal audit.	IA Update Reports	IA Update Reports	IA Update Reports	IA Update Reports		
		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
		IA Annual Report					
4.3	Receive and review internal audit reports and monitor progress of implementing recommendations.	IA Update Reports	IA Update Reports	IA Update Reports	IA Update Reports		
		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
4.4	Consider and comment upon the annual report from Internal Audit.	IA Annual Report					
4.5	Involvement with the recruitment or termination of employment of Internal Audit.	Not applicable					Current IA contract began in April 2015.

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4.6	Consider and comment upon any proposals affecting the provision of the internal audit service.	Not applicable					
4.7	Ensure that the performance of Internal Audit complies with the Public Sector Internal Audit Standards.				IA Charter		The PSIAS Internal Review will be provided to the June 2016 meeting
<b>5.</b>	<b>External Audit</b>						
5.1	Receive and review reports from the external auditors including the annual audit report, audit opinion etc.			Annual Audit Letter included in Statement of Accounts.	Annual Audit Plan		
		Update Reports	Update Reports	Update Reports	Update Reports		
5.2	Review the effectiveness of external audit.	Update Reports	Update Reports	Update Reports	Update Reports		
		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
5.4	Consider and comment upon any proposals affecting the provision of the external audit service.				Update Report		
5.5	Consider the level of fees charged.		WAO Consultation on Fee Rates and Scales 2016/17	WAO Verbal Fees Update	WAO Letter on Fees for 2016/17		