

## Comparison of Welsh Joint Audit Committee Terms of Reference

<b>Governance</b>	<b>Dyfed-Powys</b>	<b>North Wales</b>	<b>Gwent</b>	<b>South Wales</b>
Provide independent assurance on adequacy and effectiveness of governance, risk management framework, internal control environment and financial reporting.  <i>Includes specific wording in addition: assurance on financial and non-financial performance where there is an implication for exposure to risk or where there may be a weakening of the internal control environment.</i>	✓	✓	✓	✓
Provide independent review of internal and external audit findings.	✓	✓		
Advise according to good governance principles.	✓	✓	✓	
Provide assurance regarding the Statements of Accounts and that the appropriate accounting policies have been applied.  <i>Further stating: and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Commissioner/Chief Constable.</i>  To consider whether appropriate accounting policies have been followed and any changes to them.	✓	✓	✓	✓  ✓
Report to the Police and Crime Commissioner and the Chief Constable with its advice and recommendations in relation to any matters it considers relevant to governance, risk management and financial management.		✓		
Consider the framework of assurance and ensure that it adequately addresses the risks and priorities of the Office of the Police and Crime Commissioner and the Force.		✓		
<i>Recommend Approval of the Annual Governance Statements for inclusion in the Statement of Accounts.</i>	✓	✓	✓	

Review the Annual Governance Statements prior to approval and consider whether they properly reflect the governance, risk and control environment and supporting assurances and identify any actions required for improvement.		✓		
Recommend Approval of any Code of Corporate Governance for the Force or the Office of the Police and Crime Commissioner.	✓		✓	
<b>Financial Matters</b>	<b>Dyfed-Powys</b>	<b>North Wales</b>	<b>Gwent</b>	<b>South Wales</b>
Provide independent scrutiny of Force and OPCC financial performance.	✓			
Oversee the preparation and publication of the statutory accounts.	✓			
Monitor the integrity of any published financial statements and any formal announcements relating to financial performance.	✓		✓	
To maintain an overview of the constitution in respect of contract procedures rules, financial regulations and codes of conduct and behaviour.				✓
Provide comments on any new or proposed PCC policies and strategies or changes to existing relevant policies and strategies which in the opinion of the Chief Financial Officers are significant with regards to financial risk and probity.			✓	
Consider and comment upon any policy or strategy regarding reserves.	✓		✓	
Consider and comment upon the budget planning process.	✓		✓	
Consider and comment upon the Financial Strategy (Medium Term Financial Plan).	✓		✓	
Consider and comment upon any policy or strategy regarding loans, investments or borrowing.			✓	
Consider and comment upon any policy or strategy regarding asset management.	✓		✓	
Consider and comment upon the arrangements for delivery of Value for Money.		✓	✓	
Consider and comment upon any policy or strategy relating to commissioning.	✓		✓	
To be responsible for ensuring effective scrutiny of the treasury management strategy and policies.	✓			

			✓	
	Dyfed-Powys	North Wales	Gwent	South Wales
Consider and comment upon any policy or strategy regarding sponsorship.			✓	
<b>Monitoring and Reporting</b>				
Consider and comment upon anti-fraud and anti-corruption arrangements including “whistle blowing”.  To monitor Commissioner and Force policies on “Raising Concerns at Work” and the anti-fraud and corruption strategy and the Commissioner and Chief Constable’s complaints processes.			✓	✓
Review arrangements for the assessment of fraud risks and potential harm from fraud and corruption and monitor the effectiveness of the counter-fraud strategy, actions and resources.	✓			
Review the effectiveness of internal control systems and provide assurance regarding such systems.			✓	
Commission assurance work e.g. specialist advice or audit.			✓	
Consider and comment upon compliance with the statutory duties regarding the PCC.			✓	
To review any issue referred to it by the statutory officers of the Commissioner and/or the Force statutory officers.				✓
Review compliance with policies relating to declarations of interest, gifts and hospitality.			✓	
Completion of an Annual Report, to sit in conjunction with the PCC’s and Chief Constable’s Annual Governance Statement, on the performance of the JAC.	✓	✓	✓	
To periodically review the effectiveness of the committee in fulfilling its role				✓
Consider any other matter that either Corporation Soles ask the committee to comment and advise upon.	✓			
To oversee the production of the Commissioner’s and Chief Constable’s Statement on Internal Control and to recommend its adoption.				✓
To monitor the effective development and operation of corporate governance in both corporations sole.				✓
To oversee the arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.				✓

Undertake an annual self-assessment process to ensure the JAC is carrying out its duties effectively and is receiving the support required.			✓	
Consider and comment upon any reports from external organisations that are considered to be of relevance by officers.			✓	
Consider and comment upon the strategic risk processes for the PCC and Chief Constable.			✓	
Consider and comment upon the corporate risk processes for the PCC and Chief Constable.	✓		✓	
Approving the Commissioner's and Force corporate risk strategy and framework; ensuring that an appropriate framework is in place for assessing and managing key risks to the Commissioner and Force.				✓
Ensure appropriate risk management arrangements.			✓	
Review risk profile and monitor progress of the PCC and CC in addressing risk-related issues reported to them.		✓		
Consider and comment upon the PCC and Chief Constable risk registers and consider other current or potential risk not reflected therein.			✓	
Monitor effective development and operation of risk management within OPCC and Force	✓	✓		✓
Provide robust and constructive challenge			✓	
<i>Approve (but not direct) the Internal Audit Strategy and Plan.</i>	✓		✓	
Review internal audit plan		✓		
To recommend the Internal Audit Plan for approval				✓
Annually review the internal audit charter and resources.		✓		
Review the effectiveness (including resourcing) of internal audit.	✓	✓	✓	✓
Where appropriate, to make meaningful contributions in respect of the appointment of the force's internal auditors.				✓
Receive and review internal audit reports and monitor progress of implementing recommendations.	✓	✓	✓	✓
Consider and comment upon the annual report from internal audit.		✓	✓	✓

Consider a regular summary of the progress of internal audit activity against the audit plan, and the level of assurance it can give over corporate governance arrangements.		✓		✓
Consider a report on the effectiveness of internal audit to support the Annual Governance Statement.		✓		
To consider reports dealing with the management and performance of the providers of internal audit services.				✓
Involvement with the recruitment or termination of employment of internal audit.			✓	
Consider and comment upon any proposals affecting the provision of the internal audit service.			✓	
Ensure that the performance of internal audit complies with the Public Sector Internal Audit Standards.			✓	✓
To consider the Commissioner and Chief Constable's compliance with its own and other published audit standards and controls.				✓
Audits relating to Information Technology are undertaken by Torfaen County Borough Council, on behalf of all Shared Resource Service Partners. Therefore, they will be dealt with separately to all other internal audits which are conducted by the contracted supplier.			✓	
Receive and review reports from the external auditors including the annual audit report, audit opinion etc.	✓	✓	✓	✓
Receive and review external audit reports and monitor progress of implementing recommendations.			✓	
To consider the external auditor' report to those charged with governance on issues arising from the audit of accounts and to ensure that these are reported to the Commissioner and Chief Constable.				✓
Review the effectiveness of external audit.			✓	✓
Consider and comment upon any proposals affecting the provision of the external audit service	✓		✓	
Comment on the scope and depth of external audit work, its independence and whether it gives satisfactory value for money.		✓		✓
Consider the level of fees charged by external audit.	✓		✓	
Consider specific reports as agreed with the external auditor		✓		✓
Consider HMIC and other external review findings to the extent in which they relate to governance and internal control matters.	✓			✓

Advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.		✓		
Report direct to the PCC and CC. Any concerns that needed to be raised by the external auditors would be done so via the Chair of the Committee who would liaise with the Chief Finance Officer or the Monitoring Officer.			✓	

Other	Dyfed-Powys	North Wales	Gwent	South Wales
Appointment of Chair and how often and any conditions regarding length of service.	✓	✓	✓	✓
Appointment of independent members and any conditions regarding length of service.	✓			✓
Termination of independent members				✓
Details of staff and other members	✓		✓	✓
Frequency of meetings / workshops / seminars	✓	✓	✓	✓
Administration arrangements	✓			
Arrangements for closed sessions	✓			
Eligibility to be a member of the Joint Audit Committee and Person Specification			✓	
Tenure details			✓	
Remuneration			✓	✓
Reimbursement of travel expenses			✓	✓
Who the Committee may forge links with (direct or indirect) in the course of its work.			✓	
What information will be made publically available			✓	
Effective date of appointment of members and renewal				✓
What the Committee will be provided with for each meeting (e.g. papers)				✓
Arrangements regarding vacancies				✓
Conflict of interest				✓
Arrangements for reporting				✓