

		<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> (To be completed at the meeting)
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 and has also been raised again in the self-assessment process from 2018/19.</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 data available based on diary commitments and annual leave over the summer months.</p>

		<p>Value for Money</p> <ul style="list-style-type: none"> ➤ The ToR reflects VfM but can the JAC demonstrate that it sufficiently covers this area. ➤ It was noted there were ongoing discussion in relation to VfM. ➤ Not explicit in ToR. 	<p>Value for Money Profiles are examined on an annual basis as part of the 'deep dive' schedule. Operational work has also been discussed to provide greater context.</p> <p>A review of ToR across England and Wales regarding the wording used for VfM has taken place with the Gwent ToR have been amended to reflect the wording in the CIPFA guidance for audit committees. The HoAC has looked to determine what reports are received in relation to VfM and the reports received at the Gwent JAC reflect those received in other areas eg asset management reports, audit and use of VfM Profiles.</p> <p>It may be worth asking Internal Audit if they could share best practice from other JACs in relation to their role regarding VfM.</p> <p>We agreed at the March 2019 meeting that this action had been completed and could be removed from the action sheet. Discussion at meeting to determine if there is anything further members would like to discuss in relation to their role in this area.</p> <p>For discussion at meeting.</p>	<p>Update June 2019: We agreed that reference to VfM had been explicitly added in with wording replicated from the CIPFA Audit Committee's guidance. We agreed that this would remain as an on-going action pending the December Meeting and the review of the ToR.</p>
12.	Is adequate secretariat and administrative support to the committee provided?	<ul style="list-style-type: none"> ➤ There has been an impact due to sickness and a member of staff leaving during 2018/19. ➤ Increasing responsibilities for JAC need to be taken into consideration the resourcing and resilience for admin support. This will be particularly pertinent if new CIPFA requirements increase the role and remit. 	<p>A new member of staff was appointed to the Governance Officer role within the OPCC in January 2019. Additional support is also provided by the HoAC will keep responsibility for the JAC Annual Report and Self-Assessment process, as well as providing support to the Governance Officer as needed.</p> <p>It is important that any additional responsibilities taken on by JAC are considered in line with the resources available.</p> <p>For discussion at meeting.</p>	
16.	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	No specific feedback raising concerns was received although there were 2 respondents in the 'Don't Know' category.	<p>All attendees at the JAC are invited to take part in the self-assessment process where feedback can be provided anonymously and discussed in detail at meetings for a resolution to be agreed.</p> <p>For discussion at meeting.</p>	
17.	Has the committee evaluated whether and how it is adding value to the organisation?	This is a real challenge – we look at our ToR, check that we are completing our remit, we know that our challenges are appreciated and taken up by those immediately impacted but it would be inappropriate to waste police time by asking through a survey of our impact and we have failed to get JAC onto the induction programme.	<p>The JAC evaluates its performance and contribution in the following ways:</p> <ul style="list-style-type: none"> • the review of the ToR; • compliance with the ToR; • the completion of the Self-Assessment forms; • the preparation and completion of the Self-Assessment action plan; • feedback on the Self-Assessment forms completed by Internal and External Audit and the senior officials in the Commissioner's office and the Force; 	

			<ul style="list-style-type: none"> • 121 Performance Reviews; and • the Annual Report. <p>This was also raised during last year's process.</p> <p>For discussion at meeting.</p>	
18.	Does the committee have an action plan to improve any areas of weakness?	No specific comments noted but some responses were unsure.	<p>The JAC have an action plan resulting from the self-assessment process.</p> <p>For discussion at meeting.</p>	
C1	Amendments to Self-Assessment	<p>Comment 1: Amendments to Self-Assessment.</p> <ol style="list-style-type: none"> 1. Referring to the JAC Self assessment Comparison file provided, I believe that our JAC would be strengthened by including Q1-19 inclusive in our self assessment process and if everyone was in agreement perhaps we could have an early supplementary S/A to include these or preferably a deep dive discussion for us to collectively brainstorm and creatively address. 2. It would be interesting to see the differences in approach UK-wide with respect to recruitment to JACs. 3. Members would benefit from seeing the forward work plan - especially if we could see a whole year in advance in one place, supplemented by the suggested list at the end of each agenda 	<ol style="list-style-type: none"> 1. The review of the self-assessment form will be looked at once the review of the CIPFA guidance for audit committees has taken place and the ToR updated. The March deep dive is still free so this could be used to discuss amendments to the self-assessment form prior to the next process if required. 2. A review of the JAC recruitment information contained in the self-assessment forms could be undertaken in future if this is something the JAC were interested in but there is currently no resource to do this. 3. The forward work plan could be circulated to members and the reports expected for the next meeting added to the end of the agenda for information purposes only. <p>For discussion at meeting.</p>	<p>Update June 2019: 1) Suggestion that a deep dive could take place on the self-assessment form once the review of the ToR has taken place.</p> <p>3) Update June 2019: Agreed that the forward work plan could be shared with members on an annual basis each year.</p> <p>Update September 2019: Have added a reminder to the forward work plan to share with members in March each year. Forward work plan for remainder of 2019/20 shared with members. Suggest part 3 of this action is now complete and can be removed from the action plan.</p> <p>Guidance is requested in relation to number 2 from JAC members.</p>

C2	CIPFA Position Statement	Referring to the CIPFA Position Statement Chapter 2: we may wish to consider more formally paragraphs 4 & 5 generally. More specifically, working with standards bodies to support ethical values and rights of access to other committees/functions maybe areas where we should explore further?	<p>The document referred to is the extract from the CIPFA document to assist in completion of the self-assessment form.</p> <p>Gwent have a separate ethics committee to the JAC, we have recently amended the ToR to reflect wording in the new CIPFA guidance in relation to ethics. The JAC will be provided with the same annual report received by the PCC.</p> <p>The JAC are able to attend both the Police and Crime Panel and the PCC's Strategy and Performance Board as both meetings are held in public. The minutes and agendas from the SPBs are included in the decision links that the JAC receive on a monthly basis.</p> <p>Further discussion at meeting in relation to access to other committee's/functions.</p>	
<u>Actions from JAC Training Day 2019</u>				
1	CIPFA statement on the role of the Head of Internal Audit and what the audit committee needs to know being published in April		OPCC/Force –will be circulated when available	Update September 2019: Document circulated on 13/08/19.
2	Local Government Application Note – mandated so we should look at this publication in March – it has a check list to evaluate local arrangements,		OPCC is trying to obtain a free copy – once achieved CFO/ACOR will interpret requirements and report to JAC in due course.	
3	CIPFA's Professional Code Hierarchy & Index – how is it going to be adopted locally and have sight of implementation. Can it be built into agenda items?		CFO confirmed it would be built into agenda items.	
4	<p>A presentation was provided on the key areas of risk identified in recent HMICFRS reports, such as crime data integrity, child protection etc and a discussion on how well sighted the audit committee is on key risk areas, the robustness of systems for multi-agency working, governance and controls was had.</p> <p>Query raised as to what the JAC actually look at in relation to HMICFRS reports. Clarity on the oversight of governance ensuring the operational element is being as effective as possible and not running too high or unmanaged risk. CIPFA seem to expect more oversight than what JAC currently have.</p>		This can be captured within the review of CIPFA guidance for audit committees.	Update September 2019: This has been considered within the ToR review which is on the agenda for discussion in September.