

		<b><u>ACTION PLAN</u></b>		
		Key: <b>Green = On-going</b> <b>Blue = Completed</b>		
<b><u>Questionnaire Number and Question</u></b>		<b><u>Comments</u></b>	<b><u>Suggested Resolution</u></b>	<b><u>Agreed Resolution</u></b> <b>(To be completed at the meeting)</b>
4.	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement.	<p><b>Assurance Framework</b> Majority of feedback suggested people were happy this was covered, although not explicitly mentioned. Development of a Board Assurance Framework was mentioned.</p> <p><b>Action rolled over from previous financial year:</b> 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><b>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.</b></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 &amp; HoAC to meet on 20/09/19 to discuss further. This is the earliest date available based on diary commitments and annual leave over the summer months.</p> <p><b>Update December 2019:</b> Initial meeting has taken place. HoAC drafting template and will share with officers for comment. A meeting will then be arranged to fill in the document before sharing with JAC members at a future meeting.</p>

		<p><b>Value for Money</b></p> <ul style="list-style-type: none"> <li>➤ The ToR reflects VfM but can the JAC demonstrate that it sufficiently covers this area.</li> <li>➤ It was noted there were ongoing discussion in relation to VfM.</li> <li>➤ Not explicit in ToR.</li> </ul>	<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><b>Update June 2019:</b> 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> <p><b>Update December 2019:</b> ToR review completed and ToR amended. VfM will remain as a deep dive each December. Suggest this can be closed.</p>
17.	Has the committee evaluated whether and how it is adding value to the organisation?	<p>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>	<p>The JAC evaluates its performance and contribution in the following ways:</p> <ul style="list-style-type: none"> <li>• the review of the ToR;</li> <li>• compliance with the ToR;</li> <li>• the completion of the Self-Assessment forms;</li> <li>• the preparation and completion of the Self-Assessment action plan;</li> <li>• feedback on the Self-Assessment forms completed by Internal and External Audit and the senior officials in the Commissioner's office and the Force;</li> <li>• 121 Performance Reviews; and</li> <li>• the Annual Report.</li> </ul> <p>This was also raised during last year's process.</p> <p>For discussion at meeting.</p>	<p><b>Update September meeting:</b> Request to ACOR to add paragraph in on the work of the JAC in his next Chief Constable Blog.</p> <p><b>Update December meeting:</b> A paragraph was included in the T/DCC's blog on 18/10/19 – an update was sent to members on 21/10/19 confirming this action had been completed.</p>
C1	Amendments to Self-Assessment	<p>Comment 1: Amendments to Self-Assessment.</p> <p>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.</p>	<p>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.</p> <p>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.</p>	<p><b>Update June 2019:</b> 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><b>Update September 2019</b> Agreed deep dive would take place on collaboration in March 2020. HoAC to review self-assessment form and to circulate for comment.</p> <p><b>Update December 2019:</b> Self-assessment form review has not yet been</p>

				started due to larger projects such as the BAF being worked on. The form will be reviewed and shared with members prior to the start of the next process in March 2020.
<b><u>Actions from JAC Training Day 2019</u></b>				
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.		<b>Update December 2019:</b> Book purchased – Head of Finance reviewed and there are no major changes. HoF has also spoken to TIAA. Nothing further to do as the checklist at the end of the book asks the same questions as TIAA's internal and external assessment reviews which are reported to JAC. The questions are also very similar to those asked by the WAO of TIAA as part of the annual external audit.
4	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.  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.	This can be captured within the review of CIPFA guidance for audit committees.		<b>Update September 2019:</b> This has been considered within the ToR review which is on the agenda for discussion in September.  <b>Update December 2019:</b> ToR review has now taken place – operational areas of HMICFRS reviews are still excluded from JAC's remit. Can this be monitored via the risk register? Discussion needed at meeting on how to progress this action.