

SELF-ASSESSMENT OF GOOD PRACTICE

3.1 – QUESTIONNAIRE

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
Audit Committee Purpose and governance					
1. Do the terms of reference clearly set out the purpose of the committee?	12				
2. Is the role and purpose of the audit committee understood and accepted across the Force/OPCC?	7		4	1	
3. Does the audit committee provide support to the Force/OPCC in meeting the requirements of good governance?	12				
Functions of the Committee					
4. Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?	10	1	1		
<ul style="list-style-type: none"> • Good governance 	12				
Comments:	<ul style="list-style-type: none"> ➤ Inherent but not specific. ➤ Decision-making and accountability are clear. ➤ We have reviewed, compared to others and amended in last year to reflect best practice and meet CIPFA standards. 				
<ul style="list-style-type: none"> • Assurance framework 	10		2		
Comments:	<ul style="list-style-type: none"> ➤ Inherent but not specific with respect to Board Assurance Framework. ➤ Controls and systems are embedded. ➤ Greater consideration of VFM within the ToR ➤ Our assurance capabilities have been improved with the appointment of JR as Head of Assurance and Compliance, who is incredibly competent and capable and provides with quality and timely information. ➤ The framework is not explicit / or contained in one statement – but is covered throughout ToR and tied appropriately with risk management ➤ Our roles specifically cover need for our provision of independent assurance and our knowledge of modern principles relating to assurance, and is now part of our monitor oversight of VFM. 				
<ul style="list-style-type: none"> • Internal audit 	12				
Comments	<ul style="list-style-type: none"> ➤ Code of Practice and scope of audits are appropriate for both TIAA and TCBC auditors. ➤ There is a section on Internal Audit – which after discussion in March JAC will be amended 				

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
	so that TCBC is treated same as TIAA rather than having a specific statement about them as proposed.				
• External audit	12				
Comments	<ul style="list-style-type: none"> ➤ Code of Practice and scope of audits are appropriate. ➤ Section in ToR and have amended to add in VfM statement 				
• Financial reporting	12				
Comments	<ul style="list-style-type: none"> ➤ Review financial statements & Performance Indicators. ➤ Covered in ToR 				
• Risk management	11		1		
Comments:	<ul style="list-style-type: none"> ➤ Integrated governance with other organisations could be strengthened. ➤ Check, challenge and validate risks. ➤ Need to refer to assurance ➤ The ToR reflects risk management and items on risk register discussed at meetings ➤ Specific section in ToR 				
• Value for money	9	1	1	1	
Comments	<ul style="list-style-type: none"> ➤ Note the ongoing discussions on the scope of VFM. ➤ Subsumed in Financial Management. ➤ Challenge on value and outcomes. Helpful that Roger Leadbeter is now Lead JAC Member on VFM. ➤ Not explicit in the ToR ➤ The ToR reflects VfM but can the JAC demonstrate that it sufficiently covers this area ➤ Covered in ToR – amended to reflect wording in CIPFA guidance 				
• Counter-fraud and corruption	9		2	1	
Comments	<ul style="list-style-type: none"> ➤ Subsumed in Internal Control and Governance Environment. ➤ Review policy and approach. ➤ References to anti-fraud but no specific reference to corruption ➤ The ToR reflects fraud and corruption but can the JAC demonstrate that it sufficiently covers this area. ➤ Included in ToR. 				

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
5. Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	12				
6. Where coverage of core areas has been found to be limited, are plans in place to address this?	11				1
7. Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	12				
Membership and support					
8. Has an effective audit committee structure and composition of the committee been selected? This should include: <ul style="list-style-type: none"> • Separation from the executive • An appropriate mix of knowledge and skills among the membership • A size of committee that is not unwieldy • Where independent members are used, that they have been appointed using an appropriate process 	12				
9. Does the chair of the committee have appropriate knowledge and skills?	12				
10. Are arrangements in place to support the committee with briefings and training?	12				
11. Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief finance officers?	12				
12. Is adequate secretariat and administrative support to the committee provided?	11		1		
13. Do the arranged 'Deep Dives' allow members to gain a wider/deeper understanding of the force and OPCC?	11			1	
14. Does the committee find the 'Deep Dives' relevant/of use in their role?	8			2	2
15. Do members feel they would benefit from annual 1-2-1s with the committee Chair? (this option is available in the eligibility criteria used during the recruitment process)	5			4	3
Effectiveness of the committee					
16. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	10			2	
17. Has the committee evaluated whether and how it is adding value to the organisation?	8	1	2	1	

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
18. Does the committee have an action plan to improve any areas of weakness?	9			2	1
<p>19. Please enter any comments you have below: (Please could you provide any suggestions as to how you would like to see the self-assessment process evolving in the future)</p> <p>Question 1: ToR set out purpose:</p> <ul style="list-style-type: none"> ➤ We have reviewed, compared to others and amended in last year. <p>Question 2: Understanding of JACs role</p> <ul style="list-style-type: none"> ➤ What has happened to the JAC slot at Team Gwent? ➤ The attendance of the PCC and Chief Constable have significantly improved this belief, plus the engagement and enthusiasm of officers when presenting for our deep dives. ➤ There is merit in considering how to promote the work and impact of the Audit Committee across the Force and OPCC. ➤ Believe the role of JAC is understood by those that interact with it within the Force/OPCC. ➤ For those charged with governance and attendees at JAC, yes. As for the members of staff in the Force and OPCC generally, it is not known. My suggestion as made before is to give people the opportunity to come and address JAC on reports / audits etc. <p>Question 3: Support from JAC in meeting good governance:</p> <ul style="list-style-type: none"> ➤ Believe that JAC in the last year improved our constructive challenge and helped prioritise internal audit management actions and risk management. <p>Question 4: Do ToRs explicitly address ToR</p> <ul style="list-style-type: none"> ➤ To be revisited following review of new CIPFA guidance. <p>Question 6: Are plans in place to address poor coverage</p> <ul style="list-style-type: none"> ➤ We do this following the annual effectiveness survey and as an output from the training day. ➤ Plans are in place to strengthen our work in relation to Value for Money. <p>Question 7: Maintaining advisory role by keeping within core principles</p> <ul style="list-style-type: none"> ➤ I believe we check ourselves on this and officers make clear in papers what our remit is if there is a risk of it being seen as decision e.g. precept setting process <p>Question 8: Effective structure and composition of JAC</p> <ul style="list-style-type: none"> ➤ Identification of leads for areas has helped this, and the recent recruitment has covered a potential weak area regarding IT <p>Question 11: Good working relations with key organisations:</p>					

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<p>➤ We are provided opportunity for independent meets with IA and EA, and officers are responsive and accessible.</p> <p>Question 12: Adequate secretariat and administrative support</p> <p>➤ Partly because of sickness this year, but JR has been brilliant in filling gaps so Yes too.</p> <p>➤ Aware that the person undertaking the role currently, is covering a vacancy while undertaking their own role.</p> <p>➤ Due to increase in responsibilities this should be considered in relation to resourcing and resilience for admin support. This will be particularly pertinent if new CIPFA requirements increase the role and remit.</p> <p>Question 13: Do deep dives provide understanding</p> <p>➤ These are very useful and essential for our continual learning and to add value to the force with our JAC work</p> <p>Question 14: Are deep dives of use</p> <p>➤ It does help that we agree deep dives for the year considering risks, and I think that as the Force Management Statement progresses we will be further able to identify areas of priority for deep dive.</p> <p>Question 15: Do members benefit from Annual 121</p> <p>➤ I found completing the form really useful to capture the year in terms of my own performance as part of team JAC and JAC as a whole.</p> <p>Question 16: Has JAC obtained feedback on its performance</p> <p>➤ I believe that we are provided this during meetings, and we also had some feedback on our training day and the joint training day allows for shared learning and both affirms what we are doing well and areas we could improve on further. The assessment also allows a quality conversation at JAC with all attendees</p> <p>➤ All attendees are invited to complete the Self-Assessment Form annually to provide feedback and pre-meetings with all auditors take place before meetings.</p> <p>➤ Via completion of self-assessment process.</p> <p>Question 17: Have JAC evaluated whether and how it is adding value to the organisation</p> <p>➤ I think this is a real challenge – as in 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>➤ Via the JAC Annual Report.</p> <p>➤ Via completion of self-assessment process.</p> <p>Question 18: Does JAC have an action plan to address areas of weakness</p>					

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<ul style="list-style-type: none"> ➤ Annual Action Plan prepared after Self-Assessment Forms reviewed. ➤ Via completion of self-assessment process. <p>Question 19</p> <p>Comment 1: Amendments to Self-Assessment.</p> <ul style="list-style-type: none"> ➤ 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. ➤ It would be interesting to see the differences in approach UK-wide with respect to recruitment to JACs. ➤ 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 <p>Comment 2: CIPFA Position Statement</p> <ul style="list-style-type: none"> ➤ 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>Comment 3:</p> <ul style="list-style-type: none"> ➤ There needs to be a better link, or understand, with the Police and Crime Panel so that roles and responsibilities are clear. 					

		<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)
2.	Is the role and purpose of the audit committee understood and accepted across the Force/OPCC?	Respondents were generally satisfied that the role of the JAC was understood to a proportionate degree in both the OPCC and the force although there were still some concerns that more could be done to promote their work and impact across both organisations.	This is a recurring issue every year. A discussion needs to take place in order to determine how this can be resolved. A suggestion from one member was to invite report authors to meetings. We could also consider some internal communications around the JAC jointly by the OPCC and Force. For discussion at meeting.	
4.	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement.	Assurance Framework Majority of feedback suggested people were happy this was covered, although not explicitly mentioned. Development of a Board Assurance Framework was mentioned.	Development of a Board Assurance Framework will be considered once the internal audit report is received. For discussion at meeting.	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. 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. Update March 2019: Not yet received. Suggest roll over to action plan produced as a result of the 2018/19 self-assessment process. Update June 2019: Not yet received.
		Value for Money <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. 	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. 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. It may be worth asking Internal Audit if they could share best practice from other JACs in relation to their role regarding VfM. 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	

			<p>anything further members would like to discuss in relation to their role in this area.</p> <p>For discussion at meeting.</p>	
		<p>Counter-fraud and Corruption</p> <ul style="list-style-type: none"> ➤ The ToR refers to counter-fraud and corruption but can the JAC demonstrate that it sufficiently covers these areas. ➤ References anti-fraud but no specific reference to corruption. ➤ Suggestion to review policy and approach. 	<p>Previously agreed that the JAC see the counter-fraud and corruption policies when they are due for review and if any changes are made. They were re-circulated on the appointment of the most recent JAC member, for information.</p> <p>The ToR does reference both anti-fraud and corruption, extract below:</p> <ul style="list-style-type: none"> • <i>Consider and comment upon anti-fraud and anti-corruption arrangements including "whistle blowing".</i> <p>This is also an area that will be given further consideration when the review of the CIPFA guidance is undertaken.</p> <p>For discussion at meeting.</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; • 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.	The JAC have an action plan resulting from the self-assessment process. For discussion at meeting.	
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>2. It would be interesting to see the differences in approach UK-wide with respect to recruitment to JACs.</p> <p>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</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>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> <p>For discussion at meeting.</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>	
C3	Police and Crime Panel	There needs to be a better link, or understand, with the Police and Crime Panel so that roles and responsibilities are clear.	<p>Two members of the Police and Crime Panel attended the December JAC in order for them to gain an understanding of the role. Would the JAC benefit from a briefing on the role of the PCP? Alternatively, a document outlining the PCPs responsibilities could be provided to the JAC.</p> <p>For discussion at meeting.</p>	

Actions carried over from the Self-Assessment action plan monitored throughout 2018/19 other than those subsumed into the new actions as stated above.

C9	Pictorial Representation	A pictorial representation of the sources of assurance that make up the framework could be beneficial, indicating opportunities for triangulation.	Determine if this would be useful and if so what exactly is required. Alternatively, this could be considered as part of the development of the Board Assurance Framework.	<p>Further discussion required.</p> <p>Update September 2018: We agreed that this would remain on the action plan and would be considered alongside the Board Assurance Framework.</p> <p>Update March 2019: Suggest that this is rolled over to the action plan for 2018/19 process.</p> <p>Update June 2019: Will be dealt with alongside the board assurance framework.</p>
----	--------------------------	--	--	---