

SELF-ASSESSMENT OF GOOD PRACTICE**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?	13				
Comments: <ul style="list-style-type: none"> ➤ Yes, to an appropriate degree. ➤ We reviewed and updated in 2019/20. We reflect annually whether they are fit for purpose and no change was recommended this year – although we still struggle with fulfilling the VFM aspect this is improving with changes in IA reports reflecting on VFM and other reports which enable us to be assured of outcomes alongside financials 					
2. Is the role and purpose of the audit committee understood and accepted across the Force/OPCC?	9		4		
Comments: <ul style="list-style-type: none"> ➤ This has improved year on year and the response for officers on deep dive is evidence of this. Where it is less accepted or co-ordinated is in the shared IA collaborations esp. on Shared Services ➤ The role is accepted by the leadership of the Force/OPCC but there are opportunities to make the role more widely known about across the services. ➤ Certainly by attendees of JAC, cannot be sure that understanding extends throughout the Force/OPCC. ➤ For the whole Force it is unlikely but it is increasingly understood by all those who need to interact with JAC. No further action required at this stage. ➤ It is probably understood and accepted as far as is necessary and possible. The attendance of Force officers to present specific subjects has helped ➤ Does it need to be? 					
3. Does the audit committee provide support to the Force/OPCC in meeting the requirements of good governance?	13				
Comments: <ul style="list-style-type: none"> ➤ Perhaps, but surely our focus should be on supporting and encouraging good outcomes. Governance is merely an enabler. ➤ The role is greatly appreciated and valued. ➤ I consider that we are, but what the Force/OPCC think is more important 					
Functions of the Committee					
4.(a) Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?					
• Good governance	13				

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
Comments:					
<ul style="list-style-type: none"> Assurance framework 	12			1	
Comments: <ul style="list-style-type: none"> I think it does but note the development of a codified assurance framework which will assist in testing the extent to which this element is adequate. 					
<ul style="list-style-type: none"> Internal audit 	13				
Comments:					
<ul style="list-style-type: none"> External audit 	13				
Comments:					
<ul style="list-style-type: none"> Financial reporting 	13				
Comments:					
<ul style="list-style-type: none"> Risk management 	13				
Comments: <ul style="list-style-type: none"> The ToR refers risk management and items on risk register discussed at JAC meetings 					
<ul style="list-style-type: none"> Value for money 	13				
Comments: <ul style="list-style-type: none"> Noting that this continues to be a nebulous topic. I suppose my concern here is that these are simple VFM measures which we are starting to treat as targets which will be problematic (Goodhart's Law). The ToR refers to vfm and discussions query whether vfm is being received 					
<ul style="list-style-type: none"> Counter-fraud and corruption 	12			1	
Comments: <ul style="list-style-type: none"> The ToR refers to anti-fraud and anti-corruption but can the JAC demonstrate that discussions sufficiently covers this area. Counter-fraud and corruption topics are being added to the list of deep dives for 2021-22 					
4.(b) Is the balance of work in relation to business risk, internal control, fraud, financial reporting, regulatory matters, other matters right?	9		4		
Comments: <ul style="list-style-type: none"> I'm used to an environment where we have a clearly articulated risk appetite statement and supporting metrics which by implication determines the most significant overall risks and those 					

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<p>risks which are outside of tolerance and hence those matters which the Board should prioritise. We don't have this with GP so much of our work tends to be reactive and it can be difficult to ascertain the materiality of points considered and hence how much time should be allocated to the subject.</p> <ul style="list-style-type: none"> ➤ Perhaps the degree of counter-fraud and corruption work could be looked into – JAC's ToRs only 'Consider and comment upon anti-fraud and anti-corruption arrangements including "whistle blowing"'. Not sure whether any more proactive work could be undertaken or perhaps a Deep Dive on the topic. ➤ We have improved our approach to risk management review by bringing it to the front of the agenda, however the remit of JAC seems to be increasing as demands increase in the force for reports and scrutiny. Therefore, we may spend too much time on talking about matters that are under control rather than those that are higher in risk or real issues / priority strategic matters. ➤ Yes in times of relative normality; we may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. The "New Normal" may suggest otherwise. I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity. 					
5.(a) Does the committee understand its role in relation to risk management?	13				
<p>Comments:</p> <ul style="list-style-type: none"> ➤ We need to increase the rigour in respect of tracking actions being taken to address identified risks. ➤ Risk management reporting has improved and at last meeting we provided further support in how this could be improved. ➤ Yes in times of relative normality; we may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. The "New Normal" may suggest otherwise. I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity. 					
5.(b) Is the committee satisfied it has sufficient awareness of the key organisational risks?	10	1	1		1
<p>Comments:</p> <ul style="list-style-type: none"> ➤ This is a simple 'no'. What are the key risks for current financial year/ business plan period and where are they captured? ➤ Over recent meetings it is beginning to. 					

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<ul style="list-style-type: none"> ➤ Risk management reporting has improved and at last meeting we provided further support in how this could be improved. ➤ Yes in times of relative normality; we may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. The "New Normal" may suggest otherwise. I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity. ➤ Increasingly so over the last couple of years ➤ However, are not many organisational risks outside our Terms of Reference? ➤ Recent improvements in reporting will help the JAC in this responsibility 					
5.(c) Is there an agreed process for making risk management decisions? Is the committee informed of the judgements that have taken place in accordance with the process?	10		2	1	
<p>Comments:</p> <ul style="list-style-type: none"> ➤ Again, over recent meetings the Committee has probed and asked the right questions. ➤ Risk management reporting has improved and at last meeting we provided further support in how this could be improved. ➤ This could be more specific, taking heed of comments above. However, I would be interested in the view of our Lead Member on this 					
5.(d) Is the committee satisfied the work of internal audit is properly focused on the organisation's major risk, including transformational change and collaboration?	12		1		
<p>Comments:</p> <ul style="list-style-type: none"> ➤ Most internal audit activity is more focused on governance and process related considerations as opposed to assessing certainty of outcomes. In the same way that GP needs to evolve its ways of working to become more agile/ digital first/ outcomes focused our audit teams should need to re-evaluate the continuing appropriateness of their audit methodologies. ➤ I say yes because I mean majoritively – we have had some challenges over COVID focus and timing of risk ratings e.g. BREXIT – this is not significant as truly was a matter of timing – however if looked at coldly could be regarded as not co-ordinated between management and IA ➤ Yes in times of relative normality; we may wish to consider whether resilience in times of major incidents such as pandemic / civil unrest etc are addressed sufficiently by JAC. The "New 					

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<p>Normal" may suggest otherwise. I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity.</p> <ul style="list-style-type: none"> ➤ Home Office is expecting transformational change as a result of additional police officers. Yes for business as usual, Don't know for transformational change/collaboration. ➤ Increasing collaborative efforts between bodies has seen an increasing audit focus in those areas. 					
<p>6. Has the committee sought assurance in relation to governance arrangements for major change programmes and key collaboration/outsourcing arrangements (whether with police bodies, other public sector bodies or the private sector?) Has the committee considered its role in respect of these arrangements?</p>	8	1	4		
<p>Comments:</p> <ul style="list-style-type: none"> ➤ This is an area which needs much further development. ➤ Yes - Examples include detailed discussions regarding SRS and the recent request for progress reports etc regarding the new HQ build as a standing agenda item. ➤ IA undertake 'collaboration' reviews and EA undertook a review of 'Collaboration' during 2019-21 and reported findings to JAC during 2020-21 ➤ By virtue of the WAO work and Deep Dives on the collaboration front, but possibly not on the more internal change Programmes. ➤ In particular HQ new build and Collaboration projects ➤ Could benefit from toolsets developed by Cabinet Office as a result of lessons learnt from previous successes and failures. <p>Comments:</p> <ul style="list-style-type: none"> ➤ Collaborative arrangements could do with more precision in the design stage with respect to expectations and deliverables and the evidence required to prove achievements. ➤ Probably need more work to understand the growing importance of such collaboration with other public services especially in the light of the Covid restrictions. ➤ Significant increased attention into these areas of operation over the last 2 years has resulted in a change in my assessment from "Partly" to "Yes". 					

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
7. Is the audit committee aware of inspections and findings of the HMICFRS and other external regulators as appropriate?	11		1	1	
<p>Comments:</p> <ul style="list-style-type: none"> ➤ Yes, but only in relation to those brought to their attention by Officers. ➤ We are provided updates and links ➤ Certainly of the work of HMICFRS. ➤ Schedule of all regulatory inspections recently reviewed and standing agenda item. ➤ Periodic briefings on progress – query whether this area of assurance needs further coverage? 					
8. Is there appropriate focus on both the Police and the Office of the Police and Crime Commissioner?	12		1		
<p>Comments:</p> <ul style="list-style-type: none"> ➤ There is good attendance from both too which enables this equal focus ➤ It seems quite a fuzzy line - demarcation not always obvious. 					
9. Is the committee aware of the work of the Police and Crime Panel (PCP) and the assurance requested by the panel from the PCC?	8		2	3	
<p>Comments:</p> <ul style="list-style-type: none"> ➤ As we do not attend the PCP, we cannot be certain as to how it is discharged. Does the PCP have an annual evaluation. Viewing the PCP online is a time consuming exercise. ➤ An understanding is there but more work needs to be done for a satisfactory level of understand of different responsibilities 					
10. Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	13				
<p>Comments:</p> <ul style="list-style-type: none"> ➤ When making decisions, often reference is made to the JAC ToR to demonstrate compliance ➤ We often check in to be clear what we are being requested to do for clarity and to ensure we do not overreach our remit and responsibilities 					

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<p>➤ This is the case also for the additional meetings in relation to ICT that I attend as the nominated ICT-JAC lead.</p>					
Membership and support					
<p>11. Has an effective audit committee structure and composition of the committee been selected?</p> <p>This should include:</p> <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 • Does the committee work effectively as a team • Lead member roles appropriately allocated based on skills 	13				
<p>Comments:</p> <p>➤ Yes - However not entirely sure who has lead-member roles and the basis for their allocation</p> <p>➤ Independent members have been working together well for a reasonable period now, need to ensure that as the composition of the independent members change that new members fill the gaps left by current members in particular in lead member roles</p>					
12.(a) Does the chair of the committee have appropriate knowledge and skills?	13				
Comments:					
12.(b) Is the Chair of the committee involved in agenda management?	10		1	2	
<p>Comments:</p> <p>➤ I am sure the Chair is but cannot comment about the extent of this involvement.</p> <p>➤ Yes I have regular contact with the office and approve the agenda before it is issues. This has been critical in 2020 to manage the agenda for virtual meetings and gain input on out of meeting papers</p>					

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<ul style="list-style-type: none"> ➤ To the best of my knowledge. 					
12.(c) Does the Chair of the committee have regular meetings with the office of the PCC and the Chief Constable to discuss the committee work programme and opportunities for the committee to add value?	4	1		8	
<p>Comments:</p> <ul style="list-style-type: none"> ➤ Aware of meetings held with CC ACOR and would assume so for the PCC CFO, however not entirely sure of frequency hence 'DK' response. ➤ I am sure the Chair is but cannot comment about the extent of this involvement. ➤ Meetings are arranged as needed and there is regular and timely communication by email ➤ I'm not aware of such meetings apart from with my CFO. ➤ Based upon my own experience as Chair, I believe that there is adequate interaction but it is for the current Chair to confirm. ➤ I have said don't know because the Chair is the appropriate person to answer this 					
13. Are arrangements in place to support the committee with briefings and training?	13				
<p>Comments:</p> <ul style="list-style-type: none"> ➤ We have plenty of additional information circulated to us, we have deep dives on key topics identified by our annual reviews and self-assessments as well as the All Wales JAC annual training day. Both IA and EA provide links to sources that help with maintaining up to date knowledge appropriate for being a JAC member for Gwent Police ➤ Via deep dives, I'm sure that if there was a further pressing need they'd be set up. ➤ Online all-Wales training is an effective and efficient way of learning about new initiatives without the burden of travelling. 					
14.(a) Does the committee have good working relations with key people and organisations, including the PCC, Chief Constable, external audit, internal audit and the chief finance officers?	12		1		
<p>Comments:</p> <ul style="list-style-type: none"> ➤ There is good attendance and this should be maintained ➤ There has not been the opportunity to develop good working relationships with TCBC internal audit due to their infrequent attendance at JAC meetings. Excellent relationships elsewhere. 					

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
14.(b) Are senior/relevant members of the organisations invited to attend audit committee meetings, participate in discussions, and provide information to the audit committee as and when the audit committee deems it necessary?	12		1		
Comments: <ul style="list-style-type: none"> ➤ There is good attendance and this should be maintained ➤ To a certain extent to present, but this could possibly be extended to "celebrate" substantial assurance and "support" in other areas and to ascertain barriers. ➤ Uneasy about the situation regarding the TCBC auditors. 					
15. Does the audit committee have private meetings with the external and internal auditors?	12			1	
Comments: <ul style="list-style-type: none"> ➤ Half an hour before each meeting and we are free to contact them between meetings if necessary , No for TCBC auditors. 					
16. Is adequate secretariat and administrative support to the committee provided?	13				
Comments: <ul style="list-style-type: none"> ➤ Excellent ➤ I cannot speak too highly of the support that I receive ➤ Although the resource demand is high 					
17. Do the arranged 'Deep Dives' allow members to gain a wider/deeper understanding of the force and OPCC and also of relevance/use in their role?	12			1	
Comments: <ul style="list-style-type: none"> ➤ Only Members can decide. ➤ The commitment from the officers who present and develop the deep dives is always impressive 					
18. Do Members recognise that the annual performance reviews are essential to allow tenure rollover to take place and is their structure appropriate to meet this need?	11			1	1
Comments:					

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<ul style="list-style-type: none"> ➤ Only Members can decide. ➤ I believe that these annual performance reviews go beyond just simply assessing review of tenure and add further insight into our annual review of how JAC is doing 					
Effectiveness of the committee					
19. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	9		3	1	
<p>Comments:</p> <ul style="list-style-type: none"> ➤ The only feedback required (as opposed to desired) is that from the PCC and CC (noting that it would likely be informed by the CFO's and others). ➤ We do get that from these self-assessments but it doesn't feel as if with review that particularly – perhaps we should this year. ➤ Yes via this mechanism, maybe it could be disseminated further? 					
20. Has the committee evaluated whether and how it is adding value to the organisation?	10	1	1	1	
<p>Comments:</p> <ul style="list-style-type: none"> ➤ Adding value' is one of those vogueish terms which mean very little. We need to define relevant success factors here. ➤ Yes and this year's annual reviews with JAC members have some interesting observations that we should look at e.g. our apparent expanded remit ➤ To a certain extent, it could be more formalised. ➤ Principally via this self-assessment exercise and through the preparatory work in compiling the JAC Annual Report. 					
21. Does the committee have an action plan to improve any areas of weakness?	11		1	1	
<p>Comments:</p> <ul style="list-style-type: none"> ➤ Presumably as a consequence of completing this exercise. ➤ We devise an action plan each year and review progress throughout the year ➤ To a certain extent, it could be more formalised. ➤ I'm not aware of such an Action Plan. 					
22.(a) Is an annual evaluation undertaken to assess whether the committee is fulfilling its	13				

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
terms of reference and that adequate consideration has been given to all core areas?					
<p>Comments:</p> <ul style="list-style-type: none"> ➤ QED ➤ I'm assuming that this evaluation is part of it. ➤ My one concern is that in order to keep our meetings to a manageable length some items of importance have to be considered outside the formal meetings 					
22.(b) Where coverage of core areas has been found to be limited, are plans in place to address this?	11			1	1
<p>Comments:</p> <ul style="list-style-type: none"> ➤ Presumably as a consequence of completing this exercise. ➤ Yes and continue to be worked on 					
23. Is there a clear 'forward plan' which sets out how the committee will meet the objectives set out in the terms of reference?	9		1	3	
<p>Comments:</p> <ul style="list-style-type: none"> ➤ Presumably as a consequence of completing this exercise. ➤ This is an area that I believe we do have a forward plan but it isn't as laid summarised as it could be – something to discuss how we might do this ➤ Probably would benefit by being more explicit especially the scope of work appears to be growing with time. ➤ Via the rolling agenda items, ad-hoc requests for Agenda items, the Action Plan and Deep Dives. 					
24. Has the committee considered whether all standing items on the agenda are truly adding value to the committee's work?	7	2	1	3	
<p>Comments:</p> <ul style="list-style-type: none"> ➤ A definitive 'no' here. I would much prefer the agenda and cover paper for each item to specify more clearly why the paper is being presented, i.e the paper for decision, recommendation, discussion or information only. This allows the Committee to allocate time appropriately within the meeting and more generally consider whether the agenda has been pitched correctly. ➤ Comments in annual report indicate we should do a proper evaluation especially after a year of virtual meetings and our increasing time commitment to fulfil our responsibilities within our ToR 					
25. Is there appropriate cooperation between the internal and external auditors?	11			2	

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<p>Comments:</p> <ul style="list-style-type: none"> ➤ Yes although we have challenged some of the decisions from Audit Wales in terms of issues and needs to delay accounts ➤ I think so, but that would be best answered by the Auditors. ➤ It appears to be good between AW and TIAA but I have no idea with regards to TCBC. Any comment from AW and/or TIAA welcomed 					
<p>26. Please enter any comments you have below: (Please could you also consider how you would like to see the self-assessment process evolving in the future)</p> <ul style="list-style-type: none"> ➤ In comparison with other Audit Committee meetings I attend, Gwent JAC meetings are very long. ➤ I believe that JAC add good value in its role but the requirements of assurance seem to have expanded both with changes in requirements of the force, CIPFA, COVID19, collaboration etc and that it would be good to discuss whether our current format of meetings is the best way to fulfil our role. I will be discussing this with Nigel and Darren. This comment also reflects feedback from other members in their annual 1-2-1s with myself as Chair. ➤ Important to note is that all independent members of JAC enjoy being members of JAC and the breadth of insight we are privileged to have with our oversight. ➤ The contribution, scrutiny and assurance provided by the Joint Audit Committee is recognised and valued. ➤ In fairness to all involved the Covid restrictions have disrupted normal work to a degree. This is why I feel unsighted in a number of areas. However, my main link with the JAC is via my CFO and I will need to discuss these issues with him. He may well be able to provide reassurance with my areas of concern. ➤ I believe that there is an effective self-assessment process in place though it would no doubt evolve if any issues were to become apparent in future. ➤ At the risk of being complacent , I am satisfied with the current process . 					

Appendix 3.2		<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 (To be completed at the meeting)</u>
4.	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement.	<p>Assurance Framework 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>	Work is ongoing between the force and OPCC to develop a pictorial representation and will be shared with JAC members for feedback.	<p>Update June 2021: Now the BAF has identified gaps and is being monitored and progressed via the Strategic Planning Group, the HoAC and the Chief Inspector will work on developing a pictorial representation for JAC.</p>
Audit Committee Purpose and Governance				
2.	Is the role and purpose of the audit committee understood and accepted across the Force/OPCC?	<p>Respondents were generally satisfied that the role of the JAC was understood to a proportionate degree in both the OPCC and the force. It was suggested that further work needed to be undertaken to build an understanding of the importance of JAC's role with the Shared Resource Service (SRS) Management.</p> <p>Action rolled over from previous financial year:</p>	<p>The JAC members have assigned lead member portfolios, one of which includes Information Technology. This has enabled engagement with the Information Technology and Information Security provision outside of the JAC meetings. The ACOR will ensure these continue throughout 2021/22.</p> <p>The TCBC internal audit team provide the audit service for SRS on behalf of each partner, including Gwent Police. The issue of their reporting line and accountability has meant that they have reported progress to the partner S151 officers (CFOs) but have not attended each individual partner audit committees.</p> <p>TCBC has now agreed to attend the JAC on an annual basis to present the annual report and the annual plan. They shall also attend the JAC meetings by exception if there are exceptional areas of concern arising from audit findings.</p>	<p>Update December 2020: To remain on the action plan in order to continue monitoring SRS reporting and in light of forthcoming PCC elections. CEx provided assurance that if a new PCC was elected then attendance at JAC would be built into the induction process.</p> <p>This has also been raised again during the 2020/21 self assessment process</p> <p>Update June 2021: Agreement has been reached concerning attendance at the JAC.</p> <p>Suggest this could now be closed.</p>
Functions of the Committee				
4.(a)	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement? viii. Counter-fraud and corruption	The overall majority of respondents agreed the ToR addressed the core areas identified within CIPFA's Position Statement although reference was made to ensuring JAC could demonstrate that discussions sufficiently covered Counter-fraud and corruption.	<p>The finance department is involved with an annual cycle of counter fraud initiatives through the National Fraud initiative exercises. This involves the provision of core datasets for payroll, pensions, trade creditors' payment history and trade creditors standing data which are analysed with findings reported.</p> <p>The force and OPCC both have counter fraud policies and initiatives that are progressed through the Professional Standards Department.</p>	<p>Update June 2021: The scope of all Counter Fraud measures will be discussed during the Deep Dive.</p>

4.(b)	Is the balance of work in relation to business risk, internal control, fraud, financial reporting, regulatory matters, other matters right?	Most respondents agreed the balance of work was at the right level and the prioritisation of the risk register on the agenda had assisted in enhancing oversight and assurance of good governance and management. However, it was suggested that JAC may wish to consider if they were addressing Force resilience during a times of major incident such as the recent pandemic, although it was acknowledged that JAC may not have sight of security sensitive risks. It was also noted that the JAC remit seems to be increasing and therefore it was important to concentrate on the areas of higher risk rather than those under control.	<p>The force will include matters on the risk register that require management action - this is a sound mechanism for addressing corporate and financial risk.</p> <p>Operational risk that relates to skills and or capacity of the force ie people, technology, fleet, estate is also addressed through the risk register.</p> <p>Risk in the community that requires a policing response is addressed through daily and weekly operational management meetings and also monthly force tasking.</p>	<p>Update June 2021: Management have considered this issue and do not believe JAC would benefit from understanding daily operational policing priorities.</p> <p>Suggest this could now be closed.</p>
5.(a)	Does the committee understand its role in relation to risk management?	All respondents agreed the committee understand its role in relation to risk management. However, it was suggested that there was a need to increase rigour in respect of tracking actions being taken to address identified risks	There is no further work required to develop the Committee approach to Risk Management, this is an area of high level of competence.	<p>Update June 2021: Suggest this could now be closed.</p>
5.(b)	Is the committee satisfied it has sufficient awareness of the key organisational risks?	The majority of respondents agreed there is sufficient awareness of the key organisational risk. Although queries were raised with regards to the key risks for the current financial year/ business plan period and where are they captured.	There is no further work required to develop the Committee approach to Organisational Risk, this is an area of high level of competence.	<p>Update June 2021: Suggest this could now be closed.</p>
5.(c)	Is there an agreed process for making risk management decisions? Is the committee informed of the judgements that have taken place in accordance with the process?	The overall majority of respondents agreed that appropriate processes were in place for making risk management decisions. It was suggested that this could be more specific however, it was acknowledged that many organisational risks were outside of the JAC Terms of Reference.	The Committee understand the process for identifying, assessing, mitigating and reporting risk.	<p>Update June 2021: Suggest this could now be closed.</p>
5.(d)	Is the committee satisfied the work of internal audit is properly focused on the organisation's major risk, including transformational change and collaboration?	The overall majority are satisfied the work of internal audit is properly focused on the organisation's major risk, including transformational change and collaboration, however it was suggested by other members that internal audit activity is more focused on governance and process related considerations as opposed to assessing certainty of outcomes. In the same way that GP needed to evolve its ways of working to become more agile/ digital first/ outcomes focused our audit teams should need to re-evaluate the continuing appropriateness of their audit methodologies.	<p>The internal audit teams should be asked to consider the best practice approaches to audit in light of the emergence of agile and digital (remote) audit reviews with an eye on outcomes rather than compliance.</p> <p>For discussion at meeting.</p>	

6.	Has the committee sought assurance in relation to governance arrangements for major change programmes and key collaboration/outsourcing arrangements (whether with police bodies, other public sector bodies or the private sector?) Has the committee considered its role in respect of these arrangements?	<p>Over half of the respondents did not feel that the committee were in a position to seek overall assurance in terms of governance arrangements for major change programmes and key collaboration, although it was acknowledged oversight had improved particularly in relation to the new HQ build and management of audit actions by SRS.</p> <p>Action rolled over from previous financial year:</p> <p>The majority of respondents were satisfied that the committee were in a position to seek overall assurance in terms of governance arrangements for major change programmes and key collaboration. However, it was suggested that further development was needed in this area to understand the growing importance of collaboration in other public services, particularly in light of the Covid restrictions and the Force could benefit from toolsets developed by Cabinet Office as a result of lessons learnt from previous successes and failures.</p>	<p>Internal Audit has previously reviewed major change programmes and methodologies, examples including New HQ and the Continuous Improvement Change Management approach. In addition, Audit Wales has reviewed the governance arrangements concerning police Collaboration in Wales.</p> <p>The AW report (and the SRS one) and associated action plan is being taken forward through the All Wales Collaboration Board.</p> <p>In addition, Welsh Police Finance and Resources Group (WPFGRG) have 'sponsored' the maintenance of a collaboration register which includes the capturing of benefits too. This register initially focussed on inter Force collaboration but will be expanded in due course to cover other collaborations, such as those with Local Authorities.</p>	<p>Update March 2021: Work has started to produce a log of all collaboration agreements held within the OPCC. This will be shared with the force once complete and discussions had on how to provide assurance to the JAC on this area of work. This has also been identified as an area for improvement within the BAF.</p> <p>Update June 2021: The agreements spreadsheet has been collated and needs review within the OPCC prior to sharing with the force to ensure they did not hold any additional information prior to deciding how to progress further.</p>
7.	Is the audit committee aware of inspections and findings of the HMICFRS and other external regulators as appropriate?	The overall response was that the Committee was aware of Inspections and findings of HMICFRS. Although it was noted that there are periodic briefings on progress and it was suggested that this area of assurance may need further coverage	<p>Members have been provided with a link to the PCC website where the inspection reports and the response is published. The majority of inspection reports from HMIC are operational and would not fall under the JAC ToRs for discussion at a meeting. Consideration is given as to whether there are any relevant reports that could be provided when each agenda is being collated.</p> <p>There is now a force meeting that has been established that considers/progresses all recommendations and AFIs from external regulators. Any that would fall within the remit of the JAC could also be identified here.</p> <p>For discussion at meeting.</p>	
9.	Is the committee aware of the work of the Police and Crime Panel (PCP) and the assurance requested by the panel from the PCC?	The majority of respondents agree that they are aware of the work of the Police and Crime Panel (PCP) and the assurance requested by the panel from the PCC, However, it was suggested that more work needs to be done to clarify their role and how its discharged e.g. Does the PCP have an annual evaluation as viewing the PCP online is a time consuming exercise.	<p>Members of the PCP have attended the JAC and the JAC are able to view the agenda papers of the PCP online as well as watch the recordings (either live or at a later date) of the meetings. The public are also able to attend the meetings when they take place in person. The PCP do not produce an annual report.</p> <p>I have included a link to the Gwent Police and Crime Panel website which may provide further information for JAC members in their role Gwent Police and Crime Panel (gwentpcp.org.uk)</p> <p>For discussion at meeting.</p>	
Membership and Support				
14(a).	Does the committee have good working relations with key people and organisations, including the PCC, Chief Constable,	Overall respondents agreed that the committee has good working relations with key people and organisations but it was acknowledged that there has not been the opportunity to develop good working relationships with TCBC internal audit due to their infrequent attendance at JAC meetings	As mentioned above in row 2, attendance by TCBC auditors at JAC meetings has now been agreed.	Update June 2021: Suggest this could now be closed.

	external audit, internal audit and the chief finance officers?			
Effectiveness of the Committee				
19.	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	Most respondents were in agreement that the JAC received feedback on its performance from those interacting with the Committee, however it was suggested that the self-assessment mechanism could be disseminated further.	For discussion at meeting.	
23.	Is there a clear 'forward plan' which sets out how the committee will meet the objectives set out in the terms of reference?	The overall majority of respondents agreed there was a clear 'Forward Plan' although some said it would benefit by being more explicit especially as the scope of work appears to be growing with time.	The forward work plan is currently circulated annually to members and reflects the ToR which was substantially reviewed in 2019 and is in line with CIPFA guidance. The JAC members, in conjunction with officers, could consider the forward work plan to determine if there is a way of being able to assist in the management of meetings. For discussion at meeting.	
24.	Has the committee considered whether all standing items on the agenda are truly adding value to the committee's work?	Just over half of the respondents agreed that standard items on the agenda were adding value. Other members suggested that they would much prefer the agenda and cover paper for each item to specify more clearly why the paper is being presented, i.e. is the paper for decision, recommendation, discussion or information only. This would allow the Committee to allocate time appropriately within the meeting and more generally consider whether the agenda has been pitched correctly. It was also suggested that a proper evaluation should be conducted especially after a year of virtual meetings and the increasing time commitment to fulfil our responsibilities within our ToR	This can be linked to the above action in row 23. For discussion at meeting.	

<p>26.</p>	<p>Please enter any additional comments:</p>	<p><u>General feedback for noting:</u></p> <ul style="list-style-type: none"> ➤ In comparison with other Audit Committee meetings I attend, Gwent JAC meetings are very long. ➤ I believe that JAC add good value in its role but the requirements of assurance seem to have expanded both with changes in requirements of the force, CIPFA, COVID19, collaboration etc and that it would be good to discuss whether our current format of meetings is the best way to fulfil our role. I will be discussing this with Nigel and Darren. This comment also reflects feedback from other members in their annual 1-2-1s with myself as Chair. ➤ Important to note is that all independent members of JAC enjoy being members of JAC and the breadth of insight we are privileged to have with our oversight. ➤ The contribution, scrutiny and assurance provided by the Joint Audit Committee is recognised and valued. ➤ In fairness to all involved the Covid restrictions have disrupted normal work to a degree. This is why I feel unsighted in a number of areas. However, my main link with the JAC is via my CFO and I will need to discuss these issues with him. He may well be able to provide reassurance with my areas of concern. ➤ I believe that there is an effective self-assessment process in place though it would no doubt evolve if any issues were to become apparent in future. ➤ At the risk of being complacent, I am satisfied with the current process. 		
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