

Joint Audit Committee Evidence of Compliance with Terms of Reference

	Terms of Reference	Meeting Dates 2018/19					Other Methods	Comments
		7 th June	31 st July (Accounts approval only)	13 th September	13 th December	4 th March		
1.	Financial Management							
1.1	Provide assurance regarding the Statements of Accounts and that the appropriate accounting policies have been applied.	Draft Statement of Accounts 2017/18	Final Statement of Accounts 2017/18		WAO Matters Arising from 2017/18 Accounts Audit			
1.2	Monitor the integrity of any published financial statements and any formal announcements relating to financial performance.	KPI Report		Presentation on Lessons Learned from the 2017/18 Annual Accounts Closure	Lessons Learned from the 2017/18 Annual Accounts Closure Action Plan	Lessons Learned from the 2017/18 Annual Accounts Closure Action Plan		The KPI report was replaced by the Financial Performance Report 13/12/18.
				Outstanding Creditors and Debtors Days Progress Report	Detailed Annual Accounts Closure Plan Financial Performance Report			
1.3	Consider and comment upon any policy or strategy regarding reserves.			Reserves Strategy	Reserves Schedule as part of MTFP			
1.4	Consider and comment upon the budget planning process.	MTFP		Budget Setting Timetable/ Briefing	Initial Budget Briefing/MTFP	Budget Setting 2019/20 – Oral Update		
		Draft Statement of Accounts 2017/18						
1.5	Consider and comment upon the Financial Strategy (Medium Term Financial Plan).	MTFP		Budget Setting Timetable/ Briefing	MTFP	Budget Setting 2019/20 – Oral Update		
1.6	Consider and comment upon any policy or strategy regarding loans, investments or borrowing.	TM Year End Report			TM 6 Month Update Report			
					TM Strategy 2018/19			
1.7	Consider and comment upon any policy or strategy regarding asset management.					Asset Management Strategy		
						PCC's Capital Strategy		
1.8	Consider and comment upon the arrangements for delivery of Value for Money.			Value for Money Terms of Reference Comparison Review	WAO Annual Audit Letter		Value for Money Profiles Deep Dive and further discussion relating to the JACs role in this area.	

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2.	Internal Control and Governance Environment							
2.1	Recommend Approval of the Annual Governance Statements for inclusion in the Statement of Accounts.	Draft Joint AGS 2017/18	Final AGS 2017/18			Draft Joint AGS 2019/20		
2.2	Recommend Approval of any Code of Corporate Governance for the Force or the Office of the Police and Crime Commissioner.					MoCG Annual Review JAC Terms of Reference Annual Review		
2.3	Consider and comment upon any policy or strategy relating to sponsorship.			Sponsorship Strategy				
2.4	Consider and comment upon anti-fraud and anti-corruption arrangements including "whistle blowing".	OPCC and Force G&H Register Review and Business Interests Register Review						The Anti-Fraud and Corruption strategies of both the OPCC and force were not scheduled for review during 2018/19.
2.5	Consider and comment upon any policy or strategy regarding commissioning.	Not applicable during this financial year.						Updates on the commissioning work of the OPCC will reconvene in 2019/20 now the Principal Finance and Commissioning Manager has been appointed.
2.6	Review the effectiveness of internal control systems and provide assurance regarding such systems.	Outstanding Audit Recs		Outstanding Audit Recs	Outstanding Audit Recs	Outstanding Audit Recs	Disaster Recovery progress update at every meeting.	
		IA Report		IA Report	IA Report	IA Report		
		IA Annual Report						
			WAO Annual Audit of Financial Statements (ISA 260)		Draft IA Annual Plan 2019/20 (TIAA)		Force Management Statement Briefing 07/06/19	The TIAA Annual Audit Strategy for 2019/20 has not changed since 2018/19
			WAO Annual Audit Letter		Estates Management Checklist for Boards 13/12/19			
			WAO Matters Arising from 2017/18 Accounts Audit		Deep Dive WECTU/TARIAN 07/06/18			
					Early Action Together (Adverse Childhood Experiences Deep Dive)			

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2.7	Commission assurance work e.g. specialist advice or audit.	Not applicable during this financial year					Invitations to risk owners to attend JAC.	We considered a data breach audit report that was specifically commissioned by the force.
2.8	Consider and comment upon compliance with the statutory duties regarding the Police and Crime Commissioner.	OPCC G&H Register Review and Business Interests Register Review	Annual Audit of Financial Statements (ISA 260)		TM 6 Month Update Report			
		TM Year End Report			TM Strategy 2019/20			
2.9	Review compliance with policies relating to declarations of interest, gifts and hospitality.	Force & OPCC Compliance Reports						
2.10	Completion of an Annual Report, to sit in conjunction with the PCC's and Chief Constables Annual Governance Statement, on the performance of the JAC.	Draft JAC Annual Report 2018/19	Final JAC Annual Report 2018/19			Draft JAC Annual Report 2019/20		
2.11	Undertake an annual self-assessment process to ensure the JAC is carrying out its duties effectively and is receiving the support required.	Agree Self-Assessment Action Plan		Review of Self-Assessment Action Plan	Review of Self-Assessment Action Plan	Review of Self-Assessment Action Plan		Self-Assessment for 2018/19 undertaken during March 2019. We agreed to postpone making amendments to the self-assessment form until a review of the CIPFA guidance for Audit Committees and an update of the JAC Terms of Reference had been completed.
						Self-Assessment form comparison report		
2.12	Consider and comment upon any reports from external organisations that are considered to be of relevance.				HMICFRS VfM Profiles Deep Dive	All Wales JAC Training Day	Link to location of HMICFRS inspection reports sent to all members.	TIAA/WAO guidance is also considered when provided.
3.	Corporate Risk Management							
3.1	Consider and comment upon the strategic risk processes for the PCC and Chief Constable.	Risk Register		Risk Register	Risk Register	Risk Register		Risk Register taken at the beginning of the agenda 13/09/19. Agreed in future that this would happen annually in September.
3.2	Consider and comment upon the corporate risk processes for the PCC and Chief Constable	Risk Register		Risk Register	Risk Register	Risk Register		

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3.3	Consider and comment upon the PCC and Chief Constable risk registers and consider other current or potential risk not reflected therein.	Risk Register		Risk Register	Risk Register	Risk Register		
4.	Internal Audit							
4.1	Approve (but not direct) the Internal Audit Strategy and Plan.			Updated Annual Audit Plan 2018/19 (SRS)	IA Annual Plan 2019/20 (TIAA)			The updated SRS Audit Plan was presented at the request of members after discussion at the March 2018 meeting.
4.2	Review the effectiveness (including resourcing) of internal audit.	IA Reports		IA Reports	IA Reports	IA Reports		
		Outstanding Audits Recs		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
		IA Annual Report (TIAA)						
		IA Annual Report (SRS)						
4.3	Receive and review internal audit reports and monitor progress of implementing recommendations.	IA Reports		IA Reports	IA Reports	IA Reports		
		Outstanding Audits Recs		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
4.4	Consider and comment upon the annual report from Internal Audit.	IA Annual Report (TIAA)						
		IA Annual Report (SRS)						
4.5	Involvement with the recruitment or termination of employment of Internal Audit.						A member of the JAC was involved in the tender process for the appointment of the new internal auditors in January 2019.	
4.6	Consider and comment upon any proposals affecting the provision of the internal audit service.	IA Reports	IA Reports	IA Reports	IA Reports	IA Reports	TCBC detailed audit reports on the SRS when applicable.	The Chief Operating Officer of the SRS has also attended to provide assurance that more resource would be allocated to support the internal auditors.
4.7	Ensure that the performance of Internal Audit complies with the Public Sector Internal Audit Standards.						The TCBC report on PSIAS compliance was circulated in February 2019.	

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5.	External Audit							
5.1	Receive and review reports from the external auditors including the annual audit report, audit opinion etc.		Annual Audit of Financial Statements (ISA 260)		WAO Annual Audit Letter	Annual Audit Plan		
		Update Reports		Update Reports	Update Reports	Update Reports		
					WAO Matters Arising from 2017/18 Accounts Audit	Annual Audit Enquiries Letter		
5.2	Receive and review external audit reports and monitor progress of implementing recommendations.	Outstanding Audits Recs		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
		Update Reports		Update Reports	Update Reports	Update Reports		
5.3	Review the effectiveness of external audit.	Update Reports		Update Reports	Update Reports	Update Reports		
		Outstanding Audits Recs		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
5.4	Consider and comment upon any proposals affecting the provision of the external audit service.	Not applicable during this financial year						
5.5	Consider the level of fees charged.			WAO consultation on fees	Update Report including fees			