





JOINT AUDIT COMMITTEE DEVELOPMENT DAY ACTIONS

16th JANUARY 2017

Key: **Blue - Completed** **Black - Outstanding** **Red – not yet actioned** **Green - Latest Update**

<u>No.</u>	<u>Action</u>	<u>Who</u>	<u>Update</u>
1.	Circulate Terms of Reference	Dyfed Powys	
		Gwent	 Operating Principles & ToR V6
		North Wales	http://www.northwales-pcc.gov.uk/Document-Library/Accountability/Audit/Terms-of-Reference.pdf
		South Wales	 SWP ToR.doc
2.	Circulate Self-Assessment forms	Dyfed Powys	
		Gwent	Circulated 31/05/17.
		North Wales	
		South Wales	 SWP Self-Assess Checklist.pdf
3.	Arrange an all-Wales JAC session on accounting issues <ul style="list-style-type: none"> • Hold in Llandrindod • During summer 2017 (approx. 6 months from last all-Wales development day in January) 	Gwent via Welsh Police Finance &	Discussed at the All-Wales Police Finance and Resources group on 2 nd May 2017. Email containing Development Day documents was re-circulated to all CFOs. It was agreed the action sheet would be

	<ul style="list-style-type: none"> • Could also discuss action sheet from development day and/or another topic area e.g. collaboration 	Resources Group	<p>completed and responses sent to Gwent. South Wales CFO progressing request for additional all-Wales training day in the Summer.</p> <p>Update from SWP: Next scheduled meeting is 5th October. Will consider [possibility of an additional meeting before then</p>
4.	Sharing of Internal Audit plans	Dyfed Powys	
		Gwent	<p>http://www.gwent.pcc.police.uk/fileadmin/user_upload/documents/JAC/Agendas/2016/21st_December/FINAL IA Annual Plan 2017-18.pdf</p> <p>TIAA have also drafted a comparison report of all audit plans as requested by Gwent JAC.</p> <p> All Wales Internal Audit Plan Comparis</p>
		North Wales	http://www.northwales-pcc.gov.uk/Document-Library/Accountability/Audit/17.07.13-agenda-complete-V2.pdf (Internal audit report)
		South Wales	To follow
5.	Finance Officers (OPCC&Force) to consider if there is a possibility of any all-Wales ‘deep dive’ sessions that could take place.	Welsh Police Finance & Resources Group	Support – there is scope to utilise TIAA to undertake themed audits across the 4 Welsh forces
6.	Consideration to be given to the role of the JAC Chair in strategic briefings	Dyfed Powys	
		Gwent	

		North Wales	There is usually a briefing session after each JAC meeting.
		South Wales	South Wales use informal meetings of the JAC to provide briefings on topical matters e.g. UEFA Finals
7.	<p>Collaboration</p> <ol style="list-style-type: none"> 1. Could forces share their annual collaboration plans with the JACs? 2. Consideration to be given to JACs being involved earlier in collaboration process to provide challenge prior to decision being made. 3. Could the appointment of Internal Audit be an all-Wales collaboration opportunity? 	Dyfed Powys	
		Gwent	
		North Wales	
		South Wales	Worthy of consideration
8.	Introduction of an Opportunity Register to sit alongside the risk register	Dyfed Powys	
		Gwent	
		North Wales	
		South Wales	South Wales's Uncertainty Register includes upsides as well as downsides.
9.	<p>Consider sending web link to members with any decisions the PCC makes that are published to the website.</p> <ul style="list-style-type: none"> • Will provide wider insight into the work of the PCC 	Dyfed Powys	
		Gwent	Completed. This is already in action in Gwent.
		North Wales	As South Wales.
		South Wales	Decisions are publicly available. There is a danger of JAC overlapping the role of the PCP.
10.	Use of Lead Members	Dyfed Powys	

	<ul style="list-style-type: none"> Consider using members skills to attend meetings/briefings on behalf of the JAC Members could lead on certain agenda items 	Gwent	Progressing. Discussion to be had at Sept 2017 meeting – list of key areas provided to the JAC for consideration.
		North Wales	Yes, we have lead members for risk management, internal audit and governance.
		South Wales	Not currently used in South Wales but worth consideration.
11.	<p>Meetings with PCC/CC</p> <ul style="list-style-type: none"> Could the JAC Chair meet annually with the PCC/CC to discuss the annual report/AGS? Could there be a bi-annual meeting between the JAC Chair and the PCC/CC? 	Dyfed Powys	
		Gwent	
		North Wales	Annual meeting.
		South Wales	JAC Chair meets annually with the PCC and CC. Not sure of the value in a bi-annual meeting. If there were matters of significance, the JAC Chair could seek a meeting at any time.
12.	Members of the JAC to attend Corporate Governance Meetings or the equivalent as observers?	Dyfed Powys	
		Gwent	The key governance meeting held by the PCC is the Strategy and Performance Board and is a meeting held in the public domain. Gwent JAC members are able to attend if they wish. The dates for these meetings can be found on the OPCC website http://www.gwent.pcc.police.uk/transparency/strategy-performance-board/
		North Wales	Lead member attends Joint Governance Board.
		South Wales	This currently doesn't happen. Need to consider what added value this would bring.

13.	<p>JAC members to agree a procedure with officers as to when an outstanding audit owner should be brought to the meeting to be challenged/held to account by JAC members.</p> <ul style="list-style-type: none"> • Could be to challenge on completion date slippage etc 	Dyfed Powys	
		Gwent	Audit owners have been brought to meetings when considered necessary by the ACOR. This process is still in place if needed.
		North Wales	Has happened previously, and process still in place.
		South Wales	Process exists in South Wales – “audit owners” are required to attend JAC if limited or no assurance, or dilatory producing action plans
14.	<p>Comparison on payments made to internal audit across Wales. Are workloads in operational and back office similar across force areas?</p>	Dyfed Powys	
		Gwent	
		North Wales	
		South Wales	To be ascertained once all plans circulated.
15.	<p>Attend JACs across Wales as observers</p> <ul style="list-style-type: none"> • Agreed that JAC meeting dates would be circulated for 2017 	Dyfed Powys	
		Gwent	
		North Wales	
		South Wales	Support but there must be a clear outcome – a report on best practice?