Due to time constraints at the Joint Audit Committee held on 1st March 2021, it was agreed that there would be a reduced agenda and some reports would be circulated following the meeting for comment. These comments have been collated and a response provided. Please find a list of these questions and their responses below:

*Please note: once completed this document will be published on the OPCC website alongside the minutes of the meeting to evidence scrutiny.

Report Title	Question/Comment	Response
Outstanding Audit Inspection Recommendations	We should note in the Joint Audit Committee (JAC) annual report and governance report the difficulties being encountered in the current pandemic and impact on completing actions. Annual reviews of JAC members do call for realistic dates being set and also note previous comments from the Assistant Chief Officer of Resources about the dates being regarded as realistic when set and being there to prioritise management action.	The dates for completion are informed by activity that is planned either in force or by third parties. The three outstanding items will be completed through the finalisation of both force specific projects and also National Police Programmes.
	There are 3 recommendations relating to a General Data Protection Regulations (GDPR) Compliance Audit which are now targeting completion by 31st March 2022 whereas the original dates were for 31st March 2019. Given the extended timeframe, we request an explanatory note from the Assistant Chief Officer of Resources either by email or via the next Agenda which reminds us of the issues involved, details of the proposed corrective actions and clarification regarding the delays. Items 12, 13, 14. GDPR compliance is very important, do all those individuals with access to data appreciate the importance of the Information Governance requirements? Has an assessment been undertaken as to the associated risk to the Force with the request for delay to completion? These items have been long-standing.	Recommendation 1 (Item 12): This is a force project which is making steady progress by the Information Governance Team who have identified all data on the corporate electronic filing system. The data will either be deleted or transferred to the new Sharepoint site for which the retention policy has already been enabled. The transfer to Sharepoint has commenced and there is a programme to transfer the folders during 2021/22. These timelines have been aligned to the completion of the National Enabling Programme (NEP) Microsoft365 implementation that provides documentation for governance meetings. Recommendation 2 (Item 13): This relates to legacy IT systems and the successor NICHE system. Much of the legacy systems deletion and retention is complete. Only the Guardian Crime system that was superseded by

	Item 18, I found this one ambiguous as to whether the completion date had expired or not.	NICHE in 2014 remains. The target date for the NICHE system completion is determined by the new Management of Police Records (MOPI) module being released in the NICHE system. This is supported by a national project under the MINERVA team (which all UK NICHE forces contribute/fund). The module is a significant change and complex design which is still being progressed with the latest target date for release recently notified as being May 2024. Recommendation 3 (Items 14): The response in recommendation 1 addresses this action.
	Item 24. A general question comes to mind which is more comprehensive than estates as to how the Force is delivering with respect to the goals and principles reflected in the Well-being of Future Generations (Wales) Act On a positive note, it is encouraging to see the number of actions that have been completed.	The force has sought advice from it's Joint Legal Services on the implications of the Wellbeing of Future Generations Bill and the differences to the Wellbeing of Future Generations (Wales) Act. A copy of the advice is below: The Wellbeing of Future Generations In late 2019 the force established a 'Greener Gwent' group which seeks to understand the energy and carbon footprint of the force in order to implement a Sustainability Strategy that contributes to the commitments set out in the UK Climate Change Act and Welsh Government Wellbeing and Future Generations (Wales) Act 2015 and its ambition to reach net zero emissions by 2030. A copy of the Terms of Reference is below: Greener Gwent ToR v1 2021 draft.docx

	3 JAC Appendix 1 Outstanding Section 2, Should this item be at Section 1 as the original date is 30/06/2020 so the date has expired	This will be corrected in the next report.
	Section 3 Internet / email / social media. Do TIAA (internal Audit) have a view on the fact that the recommendation is not being implemented ?	TIAA's comment "The Force should seek guidance from the Welsh Language Commissioner's Office to confirm whether the standards apply here. If they don't then no further action will be required. However, if they do then action needs to be taken to address the requirement as far as possible recognising that failure to do so may result in complaints to the Commissioner".
Accounts Lessons Learned Action Plan 2019/20	With considerable improvements made to the year-end accounts process last year, it is noticeable that there are far less action points on the "Lessons Learnt" schedule compared to previous years. It is good to note the progress on those action points other than Issue 2 on Collaboration Information. Let us hope that doesn't delay completion of the accounts this year, as has been the case in some previous years.	A timetable to provide the information has been agreed with South Wales Police and Dyfed Powys Police. The delivery of the timescales will be closely monitored.
<u>**Finance Performance Report**</u>	We note the continued challenges of managing the budget in unusual circumstances and as commented last month pleased that delayed expenditure has been moved to reserves in order to not put at risk the planned recruitment.	
	We can see that action is to be taken on the increasing level of overdue debt with organisations that are always behind on payment, we have mentioned before what seems to be a lack of respect between public sector bodies in paying debt in time. We would really like this to be a priority to address in 2021/22 as the effort of monitoring etc is unnecessary and therefore unsatisfactory. We do accept though that none of this debt is at risk.	The debt collection process is now embedded and will be escalated if balances remain.

3.10 Going forward after COVID restrictions have been lifted, what on-going savings can be made by continuing online meetings and training courses. There are savings to the environment too. What is Gwent Police (and police ecosystem) strategy going forward (aligned with NetZero)?	This is being assessed based on the new "Business as Usual". Much of the benefits can be secured on a permanent basis and these business benefits are being collected as part of: a) Financial Monitoring and b) NEP M365 Business Benefits
4.1 Is the vacancy sustainable? i.e. does the vacancy need to be filled?	These vacancies are within the Commissioner's office and are Policy & Research Assistant and a Digital Media Apprentice. Both vacancies are required to be filled and would have been filled during 2020/21 if external factors had not played a part. The Policy & Research Assistant became vacant through an internal promotion. Due to the impact of Covid 19 on office working, the recruitment was delayed until the new member of staff could start in a more 'normal' office environment with face to face contact. It is expected therefore, that recruitment will commence shortly. The Digital Media Apprentice is out for recruitment now as part of Gwent Police's wider apprenticeship programme. This programme went live in April 2021, therefore the post could not be advertised until this time.
6.5 Why are there delays with coding - the longer it goes on the more scope there is for error.	Individual departments code and approve invoices for payment on the system which is where delays can happen for a variety of reasons such as resourcing within that department, queries they might have with suppliers, etc. The knock on effect of any errors is additional work within the Finance team to then correct those errors via journals. Departments have had training to enable them to do this and Finance provide additional support on queries. In addition, within Finance the Accounts Payable

		team produces a report of uncoded invoices each week and then chases those departments for them to code those items. We will review what else can be done to help departments to code and approve invoices in a timely manner.
	6.6 What is the planned trajectory to get to 100% coverage of Purchase Orders?	As noted previously to the Committee in its meeting 11/12/19, we recognise that to achieve 100% compliance will be unrealistic, but the aim was to work towards a compliance rate of 70% by 31 March 2020. The enforcement of the policy was due to start proper from early 2020. However, we have not fully enforced the No Purchase Order No Pay policy and rejected invoices to suppliers because we did not want to cause additional delay in payments during the Covid lockdown and additional financial hardship to local suppliers (especially (Small, Medium enterprise (SME) suppliers). The compliance rate has improved slightly to above the 31% of invoices by number to approx. 36% by number or 65% by value where it has plateaued. The supplier database has been updated and training has been provided to various departments and individuals across the force on raising requisitions and purchases orders which has continued throughout 2020/21. With the easing of lockdown restrictions in recent weeks, this is an area we now need to revisit and implement in full in 2021 so that we can achieve the 70% compliance rate.
SICA Report - February	Page 2 – There is a list of reports issued since our last JAC meeting in December. However, we don't think we have had sight of 2 of the reports and they were not recorded on our Agenda for the March meeting. They are Collaborative Audit on Risk Management – Mitigating Controls (Reasonable Assurance) and Collaborative Audit on Payroll (Substantial Assurance). Both are referred to in the covering paper from the Assistant Chief of Resources on outstanding audit	Issued 11/05/2021

	recommendations.	
	Page 3 Some of the members are not entirely convinced of the benefits of the analysis of Root Cause Indicators and the direction of travel but take the point that analysis over a substantial period of time may prove of greater use	TIAA's comments "The comments are noted and will be fed back to our technical team. This is the first year that we have used them and we will take on board lessons learned. It is hoped that over a period of time the information will identify trends".
	Appendix C We note that there is no comment on the Capital Programme item	A copy of the audit is below: Gwent Police -ASSUR - Capital Pro
Internal Audit **Torfaen County Borough Council** Assistant Chief Officer Resources • **TCBC Audit Update Report – SRS**	Following the training last week, we note the comment "The circumstances with COVID-19 has meant there has been agreed fluidity in the audit plan for 2020-21. There were no audits completed during Quarter 1." Which should be recognised and referred to in the Governance Report / JAC Annual Report as a recognition of impacts of COVID.	
	It is interesting that other areas of audit have been less impacted but the training suggested that potentially non out-sourced internal audit may be more impacted by COVID that out sourced, and it could be assumed that this was because of limitations of resource, we do then wonder about the resilience of internal audit for such a significant area of work, whilst recognising the unusual situation that COVID has brought to the front of operations.	The impact of COVID-19 on the SRS IT team was that their priority was to respond to a significant increase in demand to enable agile working for all partners. This focussed activity enabled each partner to work effectively and maintain business albeit at the expense of part of the audit programme.
	Shared Resource Service (SRS) Audit Report - Appendix 1 It's good that the report now distinguishes between Local Authority position and Gwent Police position	

	IT (Information Technology) Service Continuity Management: a bit retrospective, it does not give a clear indication as to the risk of extending the completion dates.	Further details and information is included within the SRS Audit papers for the June 2021 meeting.
	Generally, it will be good to hear the results of the DR test scheduled for March 2021 and the Governance Action due in February 2021	Update to be provided at next JAC.
	ISS 40 refers to the Data Centre currently situated in Blaenavon. Looking to relocate this to an alternative provider. Review of potential supplier. We should be kept informed of developments on this. Does this increase the need for progress on the Audit Wales audit which was discussed at our recent meeting?	The data centre plan for Gwent Police is focussed on the primary data centre being at the new Head Quarters and the resilient site being at Fairwater.
• **Quarterly TCBC Progress Update Report**	**TCBC update report** I note that there were some changes in arrangements required because of COVID which needed adjusting for as processes were found to need to be missed, but that this was done quickly "Delivery of items during COVID changed. As items could not be delivered directly to the individual, delivery report were not being completed. Items were being delivered to an agreed location for collection with e-mails being issued to the customer when goods have been delivered. Officers have been reminded of the need to issue the e-mail and include it as part of the call." – This is an example of learning through COVID Not the easiest reporting style to follow but I believe that page 3 shows 4 audits completed during the year to date but the report only goes on to give more detail on 3 of the completed reports. Audit SRS-200010 – Data Centre seems to have been omitted. According to the SRS report it was a "Full Assurance" report.	Update to be provided at next JAC.

	For 5 of the 9 items they have been issued but not completed. At key points to note the SRS management have indicated that resources will be provided to enable completion by the year end. The Cybersecurity follow up is significant and at most risk of not being completed on time. I note that one audit is a special audit so no opinion is given. This seems curious As part of JAC's role it would be good to hear the Finance and Governance Board's view and consideration of this paper and the progress described therein, in particular the risk of the plan being completed on time and any risks associated. **Shared Resource Service - Revised Project Plan & Timeline Update** This is a critical time for the programme, is the revised plan still being currently met? Page 5: restoration. How detailed and prepared are the manual procedures and do they form part of the User Acceptance Programme Test?	
Draft Joint Audit Committee Annual Report	Feedback has been sent to the Head of Assurance and Compliance	Amendments have been made accordingly.

Disaster Recovery Update (EXEMPT)	Page 2 of the Report states "**The project plan has been further amended and a new timeline set with the predicted delivery of DR at the end of March 2021.**" After all these years is our Disaster Recovery scheme going to be fully operational by the end of March?	The DR Implementation is complete.