

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?	13				
2. Is the role and purpose of the audit committee understood and accepted across the Force/OPCC?	5		8		
3. Does the audit committee provide support to the Force/OPCC in meeting the requirements of good governance?	12		1		
Functions of the Committee					
4. Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?					
<ul style="list-style-type: none"> • Good governance 	12		1		
Comments:	In general they do address the issues of good governance. However there is no reference to the Police and Crime Plan which is, of course, the main document that will guide the work of the PCC and CC.				
<ul style="list-style-type: none"> • Assurance framework 	12		1		
Comments:	<ul style="list-style-type: none"> • The development of a Board Assurance Framework (BAF) would assist the JAC and the Boards, complete the AGS and understand the assurances in place, gaps and any measures needed to address the gaps. 				
<ul style="list-style-type: none"> • Internal audit 	13				
Comments					
<ul style="list-style-type: none"> • External audit 	13				
Comments	We need to add a clause into the ToR re external audit which reflects our monitoring of progress against external audit recommendations.				
<ul style="list-style-type: none"> • Financial reporting 	13				
Comments					
<ul style="list-style-type: none"> • Risk management 	10		3		
Comments:	<ul style="list-style-type: none"> • Perhaps we need to add a clause into the ToR along the following lines: 'Consider and comment upon the risks identified in the risk register presented to the JAC and consider 				

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<ul style="list-style-type: none"> Value for money 	9		3	1	
Comments					
<ul style="list-style-type: none"> Counter-fraud and corruption 	10		3		
Comments					
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			1	
6. Where coverage of core areas has been found to be limited, are plans in place to address this?	10			2	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?	11			2	
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 	11		2		

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<ul style="list-style-type: none"> A size of committee that is not unwieldy Where independent members are used, that they have been appointed using an appropriate process 					
9. Does the chair of the committee have appropriate knowledge and skills?	11			1	1
10. Are arrangements in place to support the committee with briefings and training?	12		1		
11. Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief finance officers?	13				
12. Is adequate secretariat and administrative support to the committee provided?	11		2		
13. Do the arranged 'Deep Dives' allow members to gain a wider/deeper understanding of the force and OPCC?	12			1	
14. Does the committee find the 'Deep Dives' relevant/of use in their role?	11			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)	2	2		7	2
Effectiveness of the committee					
16. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	8	1	3	1	
17. Has the committee evaluated whether and how it is adding value to the organisation?	10			3	
18. Does the committee have an action plan to improve any areas of weakness?	10			3	
<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>Qu 2 – this may well be mitigated following the Team Gwent slot.</p> <p>Qu 4 – In relation to all sub-sections of question 4 the 1:1 training as part of new member induction was very useful and allowed a significant depth of understanding of the purpose and value of the JAC.</p> <p>Qu 8 – 'Where independent members are used, that they have been appointed using an appropriate process'. This is currently under consideration.</p> <p>Qu 8&9 - Note the CC request for the JAC to be developed to provide scrutiny and assurance to policing in the digital age.</p>					

Good Practice Questions	Yes	No	Partly	Don't Know	N/A
<p>Qu 9 – During the next process, could we ask the same of other members?</p> <p>Qu 10&12 – the OPCC Business Plan will need to consider supporting the JAC in light of lead member roles and additional work they wish to undertake.</p> <p>Qu 12 – As the JAC role develops, it is important to consider resourcing support to it – both financial and human. Do the Force and OPCC need to increase capacity?</p> <p>Qu 15 – 1:1s may be mandatory as part of the recruitment/extension process.</p> <p>Qu 16 – No response – has feedback on performance ever been received from Officers? - Partly response – I don't think we interact sufficiently or in the right way to maintain feedback throughout the year. Perhaps this could be added to each agenda. - Do the PCC and CC need to formally respond and/or discuss JACs annual report? - JAC members have been asked to complete the Self-Assessment although not sure whether all JAC members have been asked.</p> <p>Qu 17 – I believe the Committee evaluates its performance and contribution via the review of the ToR, the completion of the Self-Assessment forms, the preparation and completion of the action plan and the Annual Report and the feedback on the Self-Assessment forms completed by Internal and External Audit and the senior officials in the Commissioner's office and the Force.</p> <p>Comment 1: The JAC might like to consider the issue raised at the March meeting in relation to cyber awareness on the Committee and whether there is sufficient knowledge and expertise on the Committee to effectively scrutinise.</p> <p>Comment 2: The all-Wales JAC training day provided good insight of how other JACs operate bringing out areas of good practice, possibilities for greater effectiveness and some areas where we could improve or act differently. We have reviewed the outcomes but need to build opportunities into our action plan following our annual review of effectiveness because whilst having ticked yes for almost everything I felt this missed what we had learnt at the January session.</p> <p>Comment 3: May need to address the issue of member's skill sets and expertise as we move into new forms of crime and other technological changes.</p> <p>Comment 4: Work should be on-going in relation to how the JAC continually strives to add value to the organisation. I feel that there is an opportunity to raise awareness of the role, function and value of the JAC in providing accountability, transparency and scrutiny for the PCC and CC. This is something that I would be keen to engage in and get involved with.</p>					

		<u>ACTION PLAN</u>			
		Key: Green = On-going Blue = Completed			
<u>Questionnaire Number and Question</u>		<u>CIPFA Position Statement Extract</u>	<u>Comments</u>	<u>Suggested Resolution</u>	<u>Agreed Resolution (To be completed at the meeting)</u>
2.	Is the role and purpose of the audit committee understood and accepted across the Force/OPCC?	N/A	Comment 4: Work should be on-going in relation to how the JAC continually strives to add value to the organisation. I feel that there is an opportunity to raise awareness of the role, function and value of the JAC in providing accountability, transparency and scrutiny for the PCC and CC. This is something that I would be keen to engage in and get involved with.	At the March 2017 meeting we requested that the Chief Constable considered adding a slot to a Team Gwent agenda for a brief overview of the JAC to be provided. This would target Inspector level and above and the police staff equivalent.	
4.	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement.	Part 3: Core functions of an audit committee	<p>Good Governance Reference to Police and Crime Plan. This is the main document that will guide the work of the PCC and CC.</p> <p>Assurance Framework Suggestion to develop a Board Assurance Framework. This would assist the JAC in understanding the assurances in place, gaps and any measures needed to address the gaps.</p> <p>External Audit We need to add a clause into the ToR re external audit which reflects our monitoring of progress against external audit recommendations.</p> <p>Risk Management 1. Perhaps we need to add a clause into the ToR along the following lines: 'Consider and comment upon the risks identified in the risk register presented to the JAC and consider other current or potential risks not reflected therein'. 2. The JAC needs to be able to review the skill sets</p>	<p>The JAC have not previously considered this document as it is the role of the Police and Crime Panel to scrutinise and feedback to the Commissioner. The Police and Crime Plan is publically available on the OPCC website.</p> <p>The CIPFA position statement part 4 states: <i>"Audit committees can also support their authorities by undertaking a wide role in other areas including: Providing oversight of other public reports such as the Annual Report"</i>. A solution could be when changes are made to the Police and Crime Plan, members are notified of these changes and sent a link to the updated document.</p> <p>For discussion at meeting.</p> <p>For discussion at meeting.</p> <p>For discussion at meeting.</p> <p>Was raised as an action at the March</p>	

			<p>of its members from time to time. For example, with the increasing sophistication of cybercrime and the use of new technologies by the Force, the JAC needs to feel sure that it has appropriate expertise amongst its ranks.</p> <p>3. The ToR refers to Risk Management but can the JAC demonstrate that it sufficiently covers this area.</p>	<p>2017 meeting. Currently on-going. For discussion at meeting.</p> <p>Both the OPCC and Force provide their risk registers quarterly to the JAC. The last deep dive on the Risk Management Processes took place on 10th June 2015. Could consider including on the deep dive list of topics for consideration. For discussion at meeting.</p>	
			<p>Value for Money</p> <p>1. As included in Internal and External Audit work, I have not seen any specific VFM reviews being reported.</p> <p>2. The ToR refers to VFM but can the JAC demonstrate that it sufficiently covers this area.</p>	<p>Value for Money Profiles are examined on an annual basis as part of the 'deep dive' schedule.</p> <p>The ToR state that the JAC consider and comment upon the arrangements for delivery of Value for Money.</p> <p>For discussion at meeting.</p>	
			<p>Counter-fraud and Corruption</p> <p>1. As included in internal audit work, I have not seen any specific counter-fraud work reported.</p> <p>2. The ToR refers to counter-fraud and corruption but can the JAC demonstrate that it sufficiently covers these areas.</p>	<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.</p> <p>OPCC Anti-Fraud and Corruption Policy was presented to JAC in June 2016 – review period is 4 years. The Force policy is currently under review and will be presented once finalised.</p> <p>Could add to the deep dive list of topics for consideration at a future meeting.</p> <p>For discussion at meeting.</p>	
8.	<p>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; and • Where independent members are used, that they have been appointed using an appropriate 	<p>Part 6: Good audit committees are characterised by:</p> <ul style="list-style-type: none"> • A membership that is balanced, objective, independent of mind, knowledgeable and properly trained to fulfil their role. 	<p>Comment 3: May need to address the issue of member's skill sets and expertise as we move into new forms of crime and other technological changes.</p>	<p>The current tenure of 3 members is due to end 30th September 2017. The process on how they proceed to the next 5 year term (if they so wish) is currently under review and an update will be provided to the June 2017 meeting.</p> <p>Consideration needs to be given in the future appointment of JAC members to ensure that skills reflecting the change in policing to the digital era are present within the membership.</p>	

	process.			
12.	Is adequate secretariat and administrative support to the committee provided?	N/A	<ol style="list-style-type: none"> 1. As the role of the JAC develops, it is important to consider resourcing support to it – both financial and human. Do the OPCC and Force need to increase capacity? 2. Consideration needs to be given to how the JAC is supported in light of lead member roles and any additional work they wish to undertake. 	This needs to be discussed further between the Chief of Staff, CFO and ACOR.
15.	Do members feel they would benefit from annual 1-2-1s with the Chair? (this options is available in the eligibility criteria used during the recruitment process).	N/A	There was a split in responses with some members stating yes and others no.	<p>These could be facilitated if required.</p> <p>It may be that annual 1:1s with the Chair (the Chair with the CFO/ACOR) become mandatory as part of the recruitment/extension process which is currently being considered.</p> <p>To be discussed at the meeting.</p>
16.	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	N/A	<ol style="list-style-type: none"> 1. Has feedback been received from Officers? 2. I don't think we interact sufficiently or in the right way to maintain feedback throughout the year. Perhaps this could be added to each agenda. 3. Do the PCC and CC need to formally respond and/or discuss JACs annual report? 4. JAC members have been asked to complete the Self-Assessment although not sure whether all JAC members have been asked. 	<p>The self-assessment and report partly covers this – all members and officers who are on the circulation list for the JAC have been invited to provide feedback.</p> <p>IA and EA previously agreed to provide feedback on any lessons learned at other JACs. Pre-meets with auditors are available prior to each meeting, and annually an extended pre-meet is provided.</p> <p>Further discussion on questions 2 and 3 needed at the meeting.</p>
17.	Has the committee evaluated whether and how it is adding value to the organisation?	N/A		<p>The JAC evaluates its performance and contribution in the following ways:</p> <ul style="list-style-type: none"> • the review of 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; and • the Annual Report.

18.	Does the committee have an action plan to improve any areas of weakness?	N/A	N/A	<p>The JAC have an action plan resulting from the self-assessment process.</p> <p>An action plan has also been developed as a result of the All-Wales training day that was held in January.</p>	
C1	The JAC might like to consider the issue raised at the March meeting in relation to cyber awareness on the Committee and whether there is sufficient knowledge and expertise on the Committee to effectively scrutinise.			<p>As mentioned in response to number 8, the CFO and ACOR will consider how this can be incorporated into any new member recruitment process undertaken in the future.</p> <p>A discussion needs to take place at the next meeting for members to consider how they would like to deal with this in the short term. The Force is currently developing a Digital Strategy which could be shared with members – a training session on this Strategy could possibly be provided.</p>	
C2	The all-Wales JAC training day provided good insight of how other JACs operate bringing out areas of good practice, possibilities for greater effectiveness and some areas where we could improve or act differently. We have reviewed the outcomes but need to build opportunities into our action plan following our annual review of effectiveness because whilst having ticked yes for almost everything I felt this missed what we had learnt at the January session.			To be discussed at the meeting.	