Appendix

# SELF-ASSESSMENT OF GOOD PRACTICE

# QUESTIONNAIRE

| **Good Practice Questions** | **Yes** | **No** | **Partly** | **Don’t Know** | **N/A** |
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| **Audit Committee Purpose and governance** |  |  |  |  |  |
| 1. Do the terms of reference clearly set out the purpose of the committee? | 13 |  |  |  |  |

Comments:

* Noting the proposed review/ amend.
* Yes they are clear and they match the purpose of the meetings attended so far
* Understand new CIPFA guidance and update ToR as necessary
* Note the current review of TOR

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| 2. Is the role and purpose of the audit committee understood and accepted across the Force/OPCC? | 11 |  | 1 | 1 |  |

Comments:

* To a proportionate degree.
* monitor that the PCC / CC attendance is maintained, not always deputies (although they are clearly capable people)
* The role of the Joint Audit Committee is accepted by the leadership of the Force/OPCC but there are opportunities to make the role more widely known about across the services.
* It appears to be – but we do not always see the most senior officers/officials at the JAC meetings.
* Clearly understood by those charged with governance.
* Certainly, by attendees of JAC but cannot be sure whether we have the full set of those charged with governance in attendance at JAC. I suspect the answer is Yes.

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| 3. Does the audit committee provide support to the Force/OPCC in meeting the requirements of good governance? | 12 |  |  |  |  |

Comments: 1 member did not select an option but made a comment.

* Yes through review, challenge and guidance offered.
* I would like to think so but the force would be in a better position to make a call
* Understand BAF once complete, use as one of the reference points for good governance –
* The Joint Audit Committee is greatly appreciated and valued.

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| **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 |  |  |  |  |

Comments:

* As it stands and without knowing the new guidance

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| * Assurance framework | 11 |  | 1 | 1 |  |

Comments:

* Implied rather than explicit.
* Awaiting final completion of Board Assurance Framework.

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| * Internal audit - no comments | 13 |  |  |  |  |

No comments

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| * External audit - no comments | 13 |  |  |  |  |

No comments

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| * Financial reporting - no comments | 13 |  |  |  |  |

No comments

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| * Risk management | 13 |  |  |  |  |

Comments:

* Continue to monitor the implementation of improvements to risk management and reporting on risk management
* Considerable extra focus on risk management over the last few years.

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| * Value for money | 13 |  |  |  |  |

Comments:

* Review following BAF where we could draw VFM perspectives, as well as drawing out of audit reports. If we have July meeting “spare” could we use to “workshop” value for money information for JAC – it is an area that we have struggled with
* Continues to be prove difficult to define value for money in policing.

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| * Counter-fraud and corruption | 13 |  |  |  |  |

Comments:

* There has been much discussion on how we might adequately discharge our duties in this area.

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| 4.(b) Is the balance of work in relation to business risk, internal control, fraud, financial reporting, regulatory matters, other matters right? | 11 |  |  | 1 | 1 |

Comments:

* Yes and the flexibility of the length of discussion around new and emerging priorities supports this balance
* Too early in my tenure to fully consider yet, as I have not gone through a full cycle of business as yet
* Yes but the balance must be flexible from meeting to meeting as issues arise.
* 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. An emerging "New Normal" may suggest otherwise due to changes in the macro environment.

I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity or matters associated with personnel that could cause major reputational damage/lack of confidence in the service as there has been in the past year.

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| 5.(a) Does the committee understand its role in relation to risk management? | 11 |  |  | 1 | 1 |

Comments:

* Yes but those risks are agreed to be capable of being more coherently expressed
* Not a member of the Committee
* 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. An emerging "New Normal" may suggest otherwise due to changes in the macro environment.

I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity or matters associated with personnel that could cause major reputational damage/lack of confidence in the service as there has been in the past year.

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| 5.(b) Is the committee satisfied it has sufficient awareness of the key organisational risks? | 8 | 1 | 2 | 1 | 1 |

Comments:

* But those risks are agreed to be capable of being more coherently expressed
* Continue to monitor the capacity and capability to horizon scan for risks and assess the risk tolerance of the organisation
* Judging by discussions it does not appear that JAC has in the past but recent meetings and work between the JAC Lead Risk member and officers and officials seems to be addressing this.
* Not a member of the Committee
* Significant focus by JAC in this area over the last few years.
* 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. An emerging "New Normal" may suggest otherwise due to changes in the macro environment.

I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity or matters associated with personnel that could cause major reputational damage/lack of confidence in the service as there has been in the past year. And then there are The Black Swans.

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| 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 |  |

Comments:

* Risk management decisions are made continuously by staff and operational officers. This question refers to material risks, of which some are captured in the risk register. The Committee has a reasonable visibility of these latter matters.
* This is true but the process leads to a plethora of risks and responsibility is a little blurred
* Continue to monitor the capacity and capability to horizon scan for risks and assess the risk tolerance of the organisation
* We have discussed the risk management process at JAC and officers and officials have explained how this works in practice.
* This could be more specific, taking heed of comments above in 5b

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| 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? | 8 |  | 2 | 2 | 1 |

Comments:

* We have asked the question of officers and internal audit and both feel that the plan is aligned to risk, however at last JAC we identified that maybe some audits are repeated annually that may gain assurance of being ok without as many days audits or through internal check systems. Then perhaps some IA work could be advisory looking broader – perhaps to see if risks / issues to exist in some “darker” / less transparent spaces?
* I think I need to reserve judgement on this for now – I think there is certainly potential to deploy internal audit in more innovative ways going forward.
* Not a member of the Committee but past meetings have shown Jac to be content with the focus of IA work. However queries raised on 2023/24 audit plan at last JAC meeting
* Yes, and is subjected to scrutiny in the planning of internal audits.
* 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. An emerging "New Normal" may suggest otherwise due to changes in the macro environment.

I suspect that there's a level of risk that the JAC does not have visibility of due to its level of security sensitivity or matters associated with personnel that could cause major reputational damage/lack of confidence in the service as there has been in the past year. 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. More could be done on transformational change (TC) and collaboration. WRT TC what we are aiming to achieve and where we are now could be clarified, deducing the gap and defining the journey required to traverse the gap.

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| 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? | 8 |  | 2 | 3 |  |

Comments:

* Aware of discussion around amendment to audit services
* JAC could benefit from a simple one pager of projects and RAG Status perhaps on Progress, Costs, Benefits Realisation
* I can’t determine as yet.
* An area of work that continues to evolve for both JAC and Internal Audit.
* Would be good to have a list of the change programmes and key collaborations / outsourcing arrangements. JAC has certainly been informed of the new HQ build. JAC informed of SRS developments. Could benefit from toolsets developed by Cabinet Office as a result of lessons learnt from previous successes and failures.

Collaborative arrangements could do with more precision in the design stage with respect to expectations and deliverables and the evidence required to prove achievements.

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| 7. Is the audit committee aware of inspections and findings of the HMICFRS and other external regulators as appropriate? | 11 |  | 2 |  |  |

Comments:

* Aware but not fully conversant personally as new to role
* Yes we are but because they are more operational and potentially out of JAC remit we don’t spend time on them at JAC – is this an area we should look at to help assess VFM rather than commenting on?
* We have been made aware of them but as a new Members I don’t yet feel fully up to speed with the process.
* We are certainly briefed on HMICFRS, other inspection findings would welcome more clarification.

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| 8. Is there appropriate focus on both the Police and the Office of the Police and Crime Commissioner? | 12 |  | 1 |  |  |

Comments:

* Seems balanced and coherent
* There appears to be.
* It seems quite a fuzzy line - demarcation not always obvious. More emphasis seems to be put on the Police rather than OPCC.

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| 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? | 6 |  | 4 | 3 |  |

Comments:

* Unsure
* Emerging clarity
* The PCC Chief Finance Officer has explained this process to us in detail
* 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.

Could be more explicit.

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| 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 |  |  |  |  |

Comments:

* Not that I am aware of
* As far as I can see we maintain an advisory function.

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| **Membership and support** |  |  |  |  |  |
| 11. Has an effective audit committee structure and composition of the committee been selected?  This should include:   * 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 |  |  |  |  |

Comments:

* Substantial change in terms of membership have taken place but roles and team approach seem to be developing
* Noting forthcoming review of new CIPFA guidance
* Ensure that the potential new ToR which include the selection of Chair are completed in sufficient time to transparently select next chair.
* be mindful that 2 new members will be required in at least 2 years’ time. Is there anything we can do to promote the JAC independent role in advance?
* This appears well run.
* The JAC has been refreshed over the last 12 months due to retirements in line with the Terms of Appointment.
* Yes, applies to all i) to vi) with the current membership.

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| 12.(a) Does the chair of the committee have appropriate knowledge and skills? | 13 |  |  |  |  |

Comments:

* Very experienced and focused

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| 12.(b) Is the Chair of the committee involved in agenda management? | 12 |  |  | 1 |  |

Comments:

I suspect so.

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| 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? | 10 |  |  | 3 |  |

Comments:

* I am unsighted on this.
* I assume that the meetings are usually with the CFO and ACOR.
* I suspect so.

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| 13. Are arrangements in place to support the committee with briefings and training? | 13 |  |  |  |  |

Comments:

* Very strong feature
* Ensure additional training / induction sessions for new members are completed / include existing members in case they want a refresh
* As a new Members I feel well served in this area in terms of briefings and training.
* Regular in house deep-dives and all-Wales training days.
* 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.

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| 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? | 13 |  |  |  |  |

Comments:

* Although attendance is mixed
* There are good working relations in place.
* Excellent working relations with all parties involved other than TCBC Internal Audit who only attend JAC meetings on an annual basis unless a specific report generates a specific request for their attendance.
* Yes, for all the key individuals cited and all those in attendance at JAC meetings.

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| 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? | 11 |  | 2 |  |  |

Comments:

* All relevant staff included
* On the whole this works well but we have raised concerns about the lack of attendance by senior officers on occasions.
* Excellent working relations with all parties involved other than TCBC Internal Audit who only attend JAC meetings on an annual basis unless a specific report generates a specific request for their attendance.
* 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. Slightly uneasy about the situation regarding the TCBC auditors but ICT lead meetings with SRS and Security consultant are generally good but have dropped off in year.

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| 15. Does the audit committee have private meetings with the external and internal auditors? | 11 |  | 1 | 1 |  |

Comments:

* Generally prior to formal meetings
* Prior to every meeting
* Excellent working relations with all parties involved other than TCBC Internal Audit who only attend JAC meetings on an annual basis unless a specific report generates a specific request for their attendance.
* 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.

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| 16. Is adequate secretariat and administrative support to the committee provided? | 13 |  |  |  |  |

Comments:

* Very helpful and efficient
* Acknowledging that there will be more dedicated resource in future
* Excellent Support
* Excellent support.

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| 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:

* Interesting and informative
* Review feedback on deep dives / knowledge gaps from annual reviews and self-assessments forms to create a new deep dive potential list to choose from and prioritise
* These sessions are well run and add value.
* They are good for gaining a better understanding; however, they could also serve a dual function by providing assurance as to the Lines of Defence employed with respect to associated individual risks.

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| 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? | 12 |  |  | 1 |  |

Comments: none

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| **Effectiveness of the committee** |  |  |  |  |  |
| 19. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work? | 8 |  | 1 | 4 |  |

Comments:

* Through this process?
* I am not aware.
* Yes – via this assessment process and regular meetings with auditors, senior police staff etc… A good open and honest culture continues to exist enabling challenge as appropriate
* Could benefit from being more explicit.

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| 20. Has the committee evaluated whether and how it is adding value to the organisation? | 11 |  | 1 | 1 |  |

Comments:

* Through this process?
* As per last year, evaluation is undertaken via this assessment process, review of compliance with the TOR, during the preparation of the JAC Annual Report and via the Annual Governance Statement.
* Could benefit from being more explicit.

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| 21. Does the committee have an action plan to improve any areas of weakness? | 11 |  | 1 | 1 |  |

Comments:

* Could benefit from being more explicit. However, this annual exercise results in a plan of action.

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| 22.(a) 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? | 13 |  |  |  |  |

Comments:

* Annual standing item.
* Adequacy consideration could benefit from being more explicit.

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| 22.(b) Where coverage of core areas has been found to be limited, are plans in place to address this? | 7 |  | 1 | 3 | 2 |

Comments:

* The half year just members meeting, annual reviews, self-assessment and at end of meeting reflections all provide plenty of opportunity to discuss any areas that we feel could be improved and to agree a way forward to address
* The areas of work undertaken by the JAC and the agenda for the meetings is continuously reviewed and amended or expanded.
* Could benefit from being more explicit.

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| 23. Is there a clear ‘forward plan’ which sets out how the committee will meet the objectives set out in the terms of reference? | 10 |  | 1 | 2 |  |

Comments:

* Yes, via the JAC annual action plan, ongoing review of agenda items and topics scheduled for deep-dives.
* But could probably be done more explicitly in collaborative session with the aid of an underpinning mapping in the form of a compliance matrix.

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| 24. Has the committee considered whether all standing items on the agenda are truly adding value to the committee’s work? | 11 |  | 1 | 1 |  |

Comments:

* Need to understand ToR as to some items that come to JAC that some members feel that we cannot add much value to, but do need to go through JAC for good governance. BAF might help clarify this.
* The forward work planner is issued to all members and agenda items are regularly reviewed against the TOR to assess their effectiveness.
* But could probably be done more explicitly in collaborative session.

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| 25. Is there appropriate cooperation between the internal and external auditors? | 11 |  | 1 | 1 |  |

Comments:

* To a reasonable degree noting that EA do not place reliance on IA’s work.
* Good working relationship apparent
* I think there are limited opportunities for this. However, would query if this is explicitly reported on in annual internal audit reports or annual audit letters. Unclear the extent to which external audit rely on the work of internal audit each year, particularly in relation to the new audit a planning approach for 2022/23 accounts audit.
* There appears to be full co-operation between TIAA and Audit Wales but I cannot comment on TCBC Internal Audit.
* There appears to be, however the Auditors would be best placed to answer this question

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| 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)   * Some of the answers are limited by being relatively new to role rather than any queries over process and challenge, and some are difficult to answer as they are about the impact and support to others. * New CIPFA guidance an impacts on ToRs will be key in assessing this in future. * The contribution, scrutiny and assurance provided by the Joint Audit Committee is recognised and valued. * I have answered questions as best I can as am still relatively new. * Whilst the self-assessment process will no doubt continue to evolve, considerable time and effort is put into self-analysis of performance by all JAC members to continue to ensure the level of performance is maintained and improved where possible. * Generally, I’m represented on the JAC by my Chief Finance Officer who then will brief me on any key issues. However, either I or my Deputy will do our best to attend JAC meetings in person. |