

Joint Audit Committee Evidence of Compliance with Terms of Reference

	Terms of Reference	Meeting Dates 2014/15					Other Methods	Comments
		17 th April	3 rd July	18 th September	3 rd December	11 th March		
1.	Financial Management	Not applicable						
1.1	Provide assurance regarding the Statements of Accounts and that the appropriate accounting policies have been applied.	Not applicable					Statement of Accounts for 2013/14 was handed out during the deep dive on the Annual Accounts on 18 th September 2014.	
1.2	Monitor the integrity of any published financial statements and any formal announcements relating to financial performance.		Year-End Finance Report KPI Report		KPI Report		Statement of Accounts for 2013/14 was handed out during the deep dive on the Annual Accounts on 18 th September 2014.	
1.3	Consider and comment upon any policy or strategy regarding reserves.			Reserves Report				
1.4	Consider and comment upon the budget planning process.			Budget Setting Timetable MTFP	Budget Report		Deep Dive covering Medium Term Financial Plan held on 02/04/14.	
1.5	Consider and comment upon the Financial Strategy (Medium Term Financial Plan).			MTFP	Budget Report		Deep Dive covering Medium Term Financial Plan held on 02/04/14.	
1.6	Consider and comment upon any policy or strategy regarding loans, investments or borrowing.		TM Annual Report		TM 6 Month Update Report TM Strategy 2015/16			
1.7	Consider and comment upon any policy or strategy regarding asset management.	Asset Management Strategy				Asset Management Strategy		
1.8	Consider and comment upon the arrangements for delivery of Value for Money.		Year End Finance Report		WAO Annual Audit Letter		VfM profile and Summary document emailed to members on 17/11/14.	A specific bullet point in relation to Value for Money was added in to the Terms of Reference during 2014/15. Value for Money Profiles deep dive planned for December 2015 once published.
2.	Internal Control and Governance Environment							
2.1	Recommend Approval of the Annual Governance Statements for inclusion in the Statement of Accounts.		Draft AGS	Final AGS				
2.2	Recommend Approval of any Code of Corporate Governance for the Force or the Office of the Police and Crime Commissioner.		Amendment to MoCG	Amendment to MoCG	Amendment to MoCG	Annual Review		Any amendments made to the MoCG are brought to the JAC in order for them to recommend approval to the PCC and CC.

2.3	Consider and comment upon any policy or strategy relating to sponsorship.	Not applicable						03/12/13 - The Joint Strategy was considered.
2.4	Consider and comment upon anti-fraud and anti-corruption arrangements including "whistle blowing".	Not applicable						10/01/13 - OPCC Strategy considered 25/04/13 - Force Strategy considered. 15/04/11 - emailed to 2 members who were not appointed when both Strategies were discussed during 2013.
2.5	Consider and comment upon any policy or strategy regarding commissioning.			Verbal Commissioning Update		Commissioning Presentation	Deep Dive covering Commissioning Strategy held on 02/04/14.	
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	Outstanding Audit Recs		
		IA Update Report	IA Update Report	IA Update Report	IA Update Report	IA Update Report		
				IA Draft Annual Report	IA Final Annual Report			
		IA Strategy						
		WAO Annual Audit Outline						
				WAO Audit of Financial Statements				
			WAO Annual Audit Letter					
2.7	Commission assurance work e.g. specialist advice or audit.	Not Applicable						
2.8	Consider and comment upon compliance with the statutory duties regarding the Police and Crime Commissioner.	ASB, Crime and Policing Act - Impact on Force Report						
		PCC Annual Report						
2.9	Review compliance with policies relating to declarations of interest, gifts and hospitality.		Force & OPCC 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.	Not applicable						First report being produced to cover 2014/15.
2.11	Undertake an annual self-assessment process to ensure the JAC is carrying out its duties effectively and is receiving the support required.			Self-Assessment Report				

2.12	Consider and comment upon any reports from external organisations that are considered to be of relevance.	Home Office Accountability System Statement	PFI Report	National and Gwent specific reports from HMIC Valuing the Police 4	Force ICO Audit Plan	NAO Financial Sustainability of Police		
		NAO Police Accountability Review						
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		Deep dive on risk process to be arranged for June 2015
3.2	Consider and comment upon the corporate risk processes for the PCC and Chief Constable	See comments						OPCC risk register to be presented to the JAC from the June 2015 meeting onwards.
4.	Internal Audit							
4.1	Approve (but not direct) the Internal Audit Strategy and Plan.	IA Strategy						
4.2	Review the effectiveness (including resourcing) of internal audit.	IA Update Reports	IA Update Reports	IA Update Reports	IA Update Reports	IA Update Reports		
		Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs	Outstanding Audits Recs		
			IA Annual Report					
4.3	Receive and review internal audit reports and monitor progress of implementing recommendations.	IA Update Reports	IA Update Reports	IA Update Reports	IA Update Reports	IA Update Reports		
		Outstanding Audits Recs	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					
4.5	Involvement with the recruitment or termination of employment of Internal Audit.	Not applicable					Chair participated in procurement process to appoint new internal auditors during January 2015.	
4.6	Consider and comment upon any proposals affecting the provision of the internal audit service.					Presentation from new IA TIAA on their process	Chair participated in procurement process to appoint new internal auditors during January 2015.	
4.7	Ensure that the performance of Internal Audit complies with the Public Sector Internal Audit Standards.							This issue was raised with Deloitte who informed us that they undertake a self-assessment which they would share with us and also that a 5 year independent assessment of the Standards would be undertaken and was being developed. As we now have new Internal Auditors, TIAA, this has been brought to their attention. During 2015/16 they will be

								commissioning IIA-UK Ltd to carry out the five year full external assessment of our performance against PSIAS. Results will be shared with JAC members when appropriate.
5.	External Audit							
5.1	Receive and review reports from the external auditors including the annual audit report, audit opinion etc.	Annual Audit Outline	Revised Annual Audit Outline		Annual Audit Letter			
		Update Reports	Update Reports	Update Reports	Update Reports	Update Reports		
5.2	Review the effectiveness of external audit.	Update Reports	Update Reports	Update Reports	Update Reports	Update Reports		
		Outstanding Audits Recs	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.					Update Report (see comments)		Update provided in March regarding changes in legislation to appointed internal auditor.
5.5	Consider the level of fees charged.	WAO Letter on Fees for 2014/15					WAO Fees Letter for 2015/16 was emailed to members for comment on 23/02/15.	