



Mae'r ddogfen hon ar gael yn Gymraeg yn ogystal â Saesneg.

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Heddlu Police

DYFED-POWYS

Police and Crime Commissioner (PCC) and Chief Constable (CC) for Dyfed-Powys Joint Audit Committee

Terms of Reference

1. INTRODUCTION

This document defines the terms of reference for the Police and Crime Commissioner (PCC) and Chief Constable (CC) for Dyfed-Powys Joint Audit Committee, its membership and the roles and responsibilities of the members.

2. PURPOSE OF THE COMMITTEE

Our Joint Audit Committee is a key component of the Dyfed- Powys Local Policing Body's corporate governance. It provides an independent and high level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The Joint Audit Committee will work in line with the other groups and boards in supporting the delivery of the mission, vision and values of the force, the Chief Constable's vision and the Police and Crime Plan.

The purpose of our Joint Audit Committee is to provide independent assurance to the PCC and CC on the adequacy of the governance and risk management frameworks, the internal control environment, including financial reporting, annual governance processes and internal and external audit findings, thereby helping to ensure efficient and effective arrangements are in place. To achieve this, the Committee will, over the period of a financial year:

Governance, risk and control

- Advise the PCC and CC according to good governance principles, including the ethical framework.
- Consider the local Corporate Governance Framework and code of governance.
- Recommend approval of the Annual Governance Statements for inclusion in the Statements of Accounts.
- Recommend approval of the Corporate Governance Framework for the Force and the Office of the Police and Crime Commissioner (OPCC).
- Consider and comment upon any policy or strategy regarding commissioning.
- Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- Consider HMICFRS and other external review findings to the extent in which they relate to governance, risk and internal control matters.
- Review and monitor the effectiveness of policies and procedures on fraud, irregularity and corruption.
- Monitor the effective development and operation of risk management within the OPCC and Force, including monitoring Corporate Risk Registers.
- Consider arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements
- Review the effectiveness of whistleblowing arrangements.
- Review the governance and assurance arrangements for significant partnerships or collaborations.



Financial Management

- Provide assurance regarding the Statements of Accounts and that the appropriate accounting policies have been applied.
- Monitor the integrity of any published financial statements and any formal announcements relating to financial performance.
- Consider and comment upon any policy or strategy regarding reserves.
- Comment on the budget planning process.
- Consider and comment upon the Financial Strategy-- Medium Term Financial Plan.
- Consider and comment upon any policy or strategy regarding asset management.
- Review and monitor treasury management arrangements.

Internal Audit

- Approve and review the Internal Audit Strategy and Plan and any revisions to the plan.
- Oversee the appointment of Internal Audit and review its performance in order to give assurance to the PCC and CC on the provision of an adequate and effective internal audit service.
- Receive and review all internal audit reports
- Monitor the progress of implementing recommendations from Internal Audit reports. To receive progress reports on the Internal Audit Work Plan and to seek assurance that appropriate action is taken in response to audit findings, particularly in areas of high risk.
- Consider the Internal Audit's statement ensuring it complies with the Public Sector Internal Audit Standards (PSIAS) and consider the findings from the External Quality Assessment.
- Consider the Head of Internal Audit's annual report and opinion on the effectiveness of internal audit to support the AGS.

External Audit

- Receive and review reports from the external auditors including the annual audit report, annual audit plan, the annual audit letter and audit opinion etc.
- Consider and comment upon any proposals affecting the provision of the external audit service.
- Consider the level of fees charged by external audit and whether it gives satisfactory value for money.
- Advise and recommend on the effectiveness of relationships between external and internal audit.

3. GOVERNANCE

Chair:

The Chair of the Joint Audit Committee will be appointed from the membership of the Committee. The appointment of the Chair will take place every two years. The same person may be re-appointed as Chair during each election.



Heddlu Police

DYFED-POWYS

Frequency:

4 formal committee meetings and up to 2 workshops/seminars will be scheduled per annum. The Chair of the Joint Audit Committee may convene additional meetings as they deem necessary. The PCC and CC may ask the Joint Audit Committee to convene further meetings to discuss particular issues on which they want the Committee's advice.

4. DELIVERABLES

The Joint Audit Committee will:

- Review its performance against its Terms of Reference on an annual basis and report the results of this review to the PCC and the CC.
- Recommend approval of the Internal Audit Strategy and Plan.
- Provide independent assurance in relation to the adequacy of the risk management framework and the associated control environment.
- Provide independent scrutiny of Force and OPCC financial performance.
- Oversee the preparation and publication of the statutory accounts.
- Complete an Annual Report, to sit in conjunction with the PCC's and CC's Annual Governance Statement on the performance of the Joint Audit Committee.
- Consider any other matter that either Corporations Sole ask the committee to comment and advise upon.

5. MEMBERSHIP

The Joint Audit Committee will comprise of up to five people, independent of Dyfed-Powys Police Force, the Office of the Police and Crime Commissioner and the Police and Crime Panel.

Members will be appointed jointly by the PCC and CC. Members will serve on the Committee for a four year term. Care should be taken to avoid all members terms ending at the same time to ensure continuity. No individual will serve on the Committee for more than eight years in total.

To enhance the credence and standing of the decisions that the Joint Audit Committee makes a quorum of three members will be set.

Co-option may be beneficial for the injection of an independent view where specialist discussion is required. Any co-opted member will not have voting rights.

The PCC and CC should attend or be appropriately represented at formal meetings of the Joint Audit Committee.

Also in attendance will be:

- Chief of Staff, OPCC
- Chief Finance Officer, OPCC
- Director of Finance, DPP
- Internal Audit
- External Audit
- Governance Demand and Performance Manager
- Head of Corporate Finance
- Other officers of both the OPCC and Force when required



Heddlu Police

DYFED-POWYS

Members of the committee may also sit as advisors on Force groups, for example the Corporate Governance Group, in support of their role.

6. SECRETARIAT

Administration to support the Joint Audit Committee will be provided by the OPCC.

Agendas and papers will be provided to Members for their consideration 5 working days in advance of the meeting.

The agenda, reports and minutes of formal meetings will be made available bilingually where possible on the OPCC website.

Any decision made to hold an element of the meeting in closed session will be based on those principles outlined in the Local Government Act 1972.

The Chair will meet in closed session with the PCC and CC on an annual basis, or as necessary.

All Members will meet in closed session with the internal and external auditor at least annually.

Appropriate and timely training will be provided to Members to ensure the necessary skills and knowledge.

7. FUNDING AND AUTHORISATION

The Committee will operate in accordance with the authorised budget levels, further details of which can be found within the "Guiding Principles for Governance Meetings" document.

8. VERSION CONTROL AND REVIEW DATE

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