Appendix C - Evaluation of the impact and effectiveness of the Joint Audit and Standards Committee – 2023, using the CIPFA tool (Appendix F of Audit committees: a practical guidance for local authorities and police, 2022.)

Areas where the audit committee can have impact by supporting improvement	Examples of how the audit committee can demonstrate its impact	Key indicators of effective arrangements	Evaluation: strengths, weaknesses and proposed actions
Promoting the principles of good governance and their application to decision making.	• Supporting the development of a local code of governance. • Providing a robust review of the AGS and the assurances underpinning it. • Supporting reviews/audits of governance arrangements.	• Elected members, the leadership team and senior managers all share a good understanding of governance, including the key principles and local arrangements. • Local arrangements for governance have been clearly set out in an up-to-date local code. • The authority's scrutiny arrangements are forward looking and constructive. • Appropriate governance arrangements established for all collaborations and arm's-length arrangements. • The head of internal audit's annual opinion on governance is broadly positive	*Annual review by JASC of Corporate Governance Framework and Financial regulations and provided amendments.* *JASC review of the Joint AGS & Governance Improvement Plan for the PCC and CC.* *Supportive of the continuing development of a clear understanding of governance structures by the on-going review and maintenance of the JASC's Assurance Map.* *Approval of Internal Audit plan that includes coverage of Governance and noted the "substantial" audit opinion for 2022/23.*

Contributing to the development of an **effective control environment**.	• Encouraging ownership of the internal control framework by appropriate managers. • Actively monitoring the implementation of recommendations from auditors. • Raising significant concerns over controls with appropriate senior managers.	• The head of internal audit's annual opinion over internal control is that arrangements are satisfactory. • Assessments against control frameworks such as CIPFA's FM Code have been completed and a high level of compliance identified. • Control frameworks are in place and operating effectively for key control areas – for example, information security or procurement.	*Implementation of recommendations is tracked by JASC at each meeting.* *JASC has received confirmation on how reviewers' (internal and external) recommendations are monitored and managed.* *JASC reviewed the Financial Management Code and report from CIPFA which provided a 4 star (improved from 3 star in 2020) assessment of financial management and reporting.* *Maintaining a keen oversight of the organization development programmes and the resultant risks and their management.*
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	• Reviewing risk management arrangements and their effectiveness, e.g. risk management maturity or benchmarking. • Monitoring improvements to risk management. • Reviewing accountability of risk owners for major/strategic risks.	• A robust process for managing risk is evidenced by independent assurance from internal audit or external review.	*The revised Risk Management Strategies, Policies and practices of the OPCC and Force were reviewed and commented upon by JASC.* *Development of risk management arrangements promoted and supported by JASC and Subject-lead member.* *Force and PCC Risk registers proactively reviewed at 6 monthly intervals.*

Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	• Reviewing the adequacy of the leadership team's assurance framework. • Specifying the committee's assurance needs, identifying gaps or overlaps in assurance. • Seeking to streamline assurance gathering and reporting. • Reviewing the effectiveness of assurance providers, e.g. internal audit, risk management, external audit.	• The authority's leadership team have defined an appropriate framework of assurance, including core arrangements, major service areas and collaborations and external bodies.	*The JASC Work plan aligns with assurance needs and from agreed JASC Terms of reference.* *Ensured there is clarity on the responsibility for monitoring improvement actions and that this is set at the right level and by appropriate forum in the organisation.* *Assessing the annual plans and then progress against the plans of Internal Audit, the Force's Audit and Assurance Team and External Audit. High level oversight of progress in implementing HMICFRS recommendations.* *JASC maintains an "Assurance Map" of operational oversight functions and external reviewer for each JASC area of interest to ensure adequate assurance is achieved over the year. Clearer definition of the JASC's assurance needs introduced via Subject Matter leads defining those needs with staff.*

Supporting effective external audit, with a focus on high quality and timely audit work.	• Reviewing and supporting external audit arrangements with focus on independence and quality. • Providing good engagement on external audit plans and reports. • Supporting the implementation of audit recommendations.	• The quality of liaison between external audit and the authority is satisfactory. • The auditors deliver in accordance with their audit plan, and any amendments are well explained. • An audit of high quality is delivered.	*Review of external audit plan and reports, including the final draft statutory accounts and VFM opinions.* *Regular one-to-one meetings between the JASC Chair and External Audit Engagement lead. Also, confidential pre-meeting discussions between the JASC and the External Audit Engagement lead.* *JASC feedback to PCC and CC on the change of External Auditor.*
Supporting the quality of the internal audit activity, in particular underpinning its organisational independence.	• Reviewing the audit charter and functional reporting arrangements. • Assessing the effectiveness of internal audit arrangements, providing constructive challenge and supporting improvements. • Actively supporting the quality assurance and improvement programme of internal audit.	• Internal audit that is in conformance with PSIAS and LGAN (as evidenced by the most recent external assessment and an annual self-assessment). • The head of internal audit and the organisation operate in accordance with the principles of the CIPFA [Statement on the Role of the Head of Internal Audit](#) (2019).	*Annual review of Audit Charter.* *Review of internal audit plans, plan delivery & findings.* *Approved a risk-based IA plan for 2022/23, which was aligned to the PCCs and the CCs strategic objectives in line with best practice.* *JASC Subject-lead meets with Head of Internal Audit regularly.*

Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.	• Reviewing how the governance arrangements support the achievement of sustainable outcomes. • Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place. • Reviewing the effectiveness of performance management arrangements.	• Inspection reports indicate that arrangements are appropriate to support the achievement of service objectives. • The authority's arrangements to review and assess performance are satisfactory.	*JASC annual review of Corporate Governance Framework* *JASC review of Governance Structure of the Force* *JASC review of HMICFRS reports and recommendations implementation.* *JASC continues to receive updates and comments on OPCC's new Performance Framework.* *JASC receives and reviews reports on the governance and progress with the transformation program.* *JASC review of ASI Assurance and Action plan* *JASC lines of enquiry on equality, sustainability and Health and Safety governance and organisational arrangements.*
Supporting the development of robust arrangements for ensuring value for money.	• Ensuring that assurance on value-for-money arrangements is included in the assurances received by the audit committee. • Considering how performance in value for money is evaluated as part of the AGS. • Following up issues raised by external audit in their value-for-money work.	• External audit's assessments of arrangements to support best value are satisfactory.	*JASC annual review of Finance & Contractual Regulations during AGS assessment and review of External Audit report and opinion on Value for Money arrangements.*

Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	• Reviewing arrangements against the standards set out in the *Code of Practice on Managing the Risk of Fraud and Corruption* (CIPFA, 2014). • Reviewing fraud risks and the effectiveness of the organisation's strategy to address those risks. • Assessing the effectiveness of ethical governance arrangements for both staff and governors.	• Good ethical standards are maintained by both elected representatives and officers. This is evidenced by robust assurance over culture, ethics and counter fraud arrangements.	*Regular reports to JASC on ethical issues in the Standards update.* *Dedicated JASC member involvement in Complaints Dip Sampling.* *Review of management report on fraud, bribery and corruption arrangements, and incidents and outcomes.*

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| Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability. | • Working with key members/the PCC and chief constable to improve their understanding of the AGS and their contribution to it.
• Improving how the authority discharges its responsibilities for public reporting – for example, better targeting the audience and use of plain English.
• Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encourages greater transparency.
• Publishing an annual report from the committee. | • The authority meets the statutory deadlines for financial reporting with accounts for audit of an appropriate quality.
• The external auditor completed the audit of the financial statements with minimal adjustments and an unqualified opinion.
• The authority has published its financial statements and AGS in accordance with statutory guidelines.
• The AGS is underpinned by a robust evaluation and is an accurate assessment of the adequacy of governance arrangements. | *Joint draft accounts for 2022/23 were prepared by 31 May 2023 and reviewed by JASC. These required minimal changes and received a draft unqualified opinion in September 2023, subject to the receipt of external pension confirmations. The compliant annual AGS was also reviewed by JASC in September 2023 and endorsed for signature by the PCC and CC.*

JASC continues to seek to understand and advise on the newly implemented Performance Framework introduced by the PCC.

JASC reviewed the OPCC Communication plan for 2022/25.

JASC member observation of Police and Crime Panel public meetings.

Publication of a JASC Annual Report.

Invitation to the new PCP chair to attend the JASC. |