



**HEDDLU
GOGLEDD CYMRU
NORTH WALES
POLICE**

**SWYDDFA COMISIYNYDD HEDDLU
A THROSEDD GOGLEDD CYMRU**

**OFFICE OF THE POLICE & CRIME
COMMISSIONER NORTH WALES**

JOINT AUDIT COMMITTEE

POLICE AND CRIME COMMISSIONER AND CHIEF CONSTABLE OF NORTH WALES

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INTRODUCTORY LETTER

Dear Candidate

North Wales Police and Crime Commissioner and the Chief Constable are looking for an independent member to join their Joint Audit Committee to scrutinise how they manage risk and obtain value for money from public funds.

In a time where police budget is reducing and the demand on the police service increasing, the need for effective risk management, strong governance and prudent financial administration has never been more critical.

Every decision made is vital to ensure that North Wales Police offers the best service to the communities.

The Joint Audit Committee helps us achieve this. The Joint Audit Committee Members are there to question and challenge decisions, policies and strategies and can provide advice on how improvements can be made.

These are important roles that make a significant contribution to public assurance about the integrity, internal controls and standards that are adhered to within the Force.

If you therefore have a keen eye for financial detail, risk management or commercial contract management or other skills mentioned in the person specification we would be very grateful if you would consider a role on our Joint Audit Committee.

Yours faithfully

Seb Phillips
Director of Finance and Resources
North Wales Police Force

Kate Jackson
Chief Finance Officer
Office of the Police and Crime Commissioner



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POST PROFILE

KEY RESPONSIBILITIES

CHAIR AND INDEPENDENT MEMBERS OF THE JOINT AUDIT COMMITTEE

The role of the Chair and Members will differ in that the Chair will have responsibility for leading the Panel, chairing meetings and leading the engagement with the Office of the Police and Crime Commissioner and North Wales Police.

The description highlighted below covers the remit of both the Chair and the Members of the Joint Audit Committee:

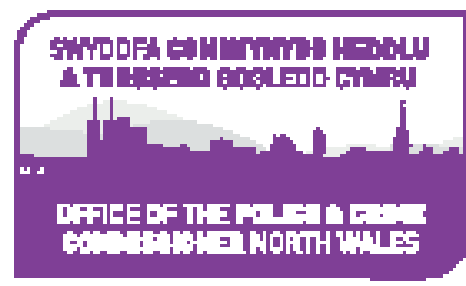
The key responsibilities of an Independent Member of the Joint Audit Committee are:-

1. Advising the Police and Crime Commissioner and their nominated representatives of key risk, compliance and governance issues that arise in conducting Joint Audit Committee business.
2. Assisting the Office of the Police and Crime Commissioner in holding North Wales Police to account.
3. Maintaining an up to date knowledge, awareness and understanding of national and local policing and crime issues.
4. Attending regular meetings with North Wales Police and the Police and Crime Commissioner and/or their nominated representatives to gain a good understanding of the internal control and operating environment.
5. Keeping the terms of reference for the Joint Audit Committee under review in line with best practice and ensuring core activities are covered.
6. Ensuring the Joint Audit Committee effectively discharges its key responsibilities:
 - Providing independent assurance on the adequacy and effectiveness of the internal control environment as appropriate.

- Overseeing the effectiveness of the framework in place for ensuring compliance with statutory requirements, in particular those in respect of health and safety and equalities and diversity.
- Independently scrutinising financial and non-financial performance to the extent that it affects the organisation and exposure to risks and weakens the internal control environment.
- Overseeing the financial reporting process.

PERSON SPECIFICATION

7. We are particularly looking for people who can demonstrate the experience, skills and qualities set out below.
8. Experience in one or more of these key areas:
 - 8.1 finance;
 - 8.2 audit and risk;
 - 8.3 digital, technology and data rich services;
 - 8.4 customer-focused environments;
 - 8.5 procurement and contract management
 - 8.6 diversity and inclusion;
 - 8.7 ideally an understanding of the Welsh language and the issues that affect North Wales;
 - 8.8 corporate governance
9. In addition to the areas highlighted above, we are looking for candidates to address the key areas of the criteria highlighted below:
 - 9.1 demonstrable understanding of the role of a non-executive, and a clear appreciation of the boundaries between a non-executive and executive role;
 - 9.2 demonstrable ability to work collaboratively as part of a team, whilst maintaining the ability to provide constructive challenge as a Committee Member
 - 9.3 excellent communication skills across a diverse range of stakeholders;
 - 9.4 the capacity to work in a sensitive area sometimes under the pressure of close public and political scrutiny;
 - 9.5 demonstrable commitment to diversity and inclusion and a commitment to developing a diverse Board which has Welsh language capability; and high standards of integrity, commitment to public service values
 - 9.6 demonstrable understanding of the principles and practices of corporate governance.



TERMS AND CONDITIONS OF APPOINTMENT AND REMUNERATION

TERM OF APPOINTMENT AND REAPPOINTMENT

The appointment is for a period of three years with the option to extend by a further two years, (without going through a recruitment exercise) subject to satisfactory performance.

- Following a term of five years, the appointment may be renewed for one further term of three years with an option to extend by a further two years, subject to going through an open recruitment exercise.
- No individual will serve on the Joint Audit Committee for more than 10 years in total.
- Members applying for the post for a subsequent term will not be favoured over new applicants by the Panel, all appointments will be based on merit.
- The Joint Audit Committee will meet four times a year. The overall commitment time required is likely to be 8-10 days a year; this will include preparation and reading time.

DATE AND ACCEPTANCE OF APPOINTMENT

- The appointment will commence when the successful candidate returns the Appointment Acceptance Form to the Chief Executive of the OPCC and when vetting clearance has been received, whichever is the latest.
- If the applicant fails to receive vetting clearance based on the NPCC National Vetting Policy, the appointment will not be approved.
- By signing the Appointment Acceptance Form the successful candidate attests that he/she has read the Terms and Conditions of Appointment, agrees to be bound by them and accepts the appointment.

- If the Appointment Acceptance Form is not signed the appointment will not be approved.

RESIGNATION AND TERMINATION

- Notice to resign by a Member shall be given in writing three months prior to the intended date of termination.
- The intention to resign should be addressed to the Chief Executive of the OPCC.
- The Chief Executive of the OPCC may by notice terminate the appointment of a Joint Audit Committee Member if satisfied that:-
 - The member has failed to receive vetting clearance based on the NPCC National Vetting Policy. (Vetting clearance is required every 7 years for Members of the Committee).
 - If the member fails to comply with the NPCC National Vetting Policy by not completing the vetting forms within the given deadline they will automatically cease to be a member of the Joint Audit Committee.
 - If the member is unable to carry out his/her duties as a Joint Audit Committee Member by reason of physical or mental illness.
 - If the member has been absent for more than three consecutive Joint Audit Committee Meetings without a satisfactory reason they will automatically cease to be a member of the Joint Audit Committee.
 - The member is otherwise unable to discharge the functions of a member of the Joint Audit Committee, or is unsuitable to continue as a Joint Audit Committee Member.

REMUNERATION

ALLOWANCES

The Chair of the Joint Audit Committee will received an allowance of £2,700 per annum paid in 12 instalments.

Each Member of the Committee will be paid £2,400 per annum paid in 12 instalments. Members of the Committee will be expected to take on specified responsibilities as agreed with the Chair of the Joint Audit Committee.

The allowance will be increased every 5 years to allow for inflation and to be comparable to other similar roles. The next revision date is 1 April 2028.

Payment of the allowance will be suspended due to non-attendance without good reason provided. The Chief Executive of the OPCC will have the ultimate decision on whether the allowance can be paid following non-attendance at a meeting.

Joint Audit Committee Members may be asked to carry out some one-off additional work (separate from an additional responsibility), this will be paid at the hourly rate of £25.00. This must be approved in advance by either the Chief Finance Officer of the Director of Finance and Resources.

There will be no additional allowance to attend training courses or conferences.

BUSINESS TRAVEL AND OTHER EXPENSES

The most practical, economic and sustainable method of travel should be used (which includes car sharing).

The OPCC will book all public transport and accommodation when requested to do so.

- Rail travel – this can be booked through the OPCC, or can be reimbursed up to standard class.
- Bus fares – actual receipted expenditure
- Motor vehicles and bicycles – to be reimbursed at HMRC approved rates.
- Taxi – where public transport is unavailable or impractical, actual receipted expenditure

Parking fines, speeding tickets etc. will NOT be refunded.

Payment of mileage claims may be refused if the offer of car sharing was refused without good grounds

These rates are the standard rates set by HMRC. They are valid from 22 November 2012 onwards and subject to review.		
Motor mileage rate	To cover business travel by private motor car	45p per mile for the first 10,000 miles, 25p thereafter
Motorcycle mileage	To cover business travel by private motorcycle	24p per mile
Bicycle mileage	To cover business travel by private cycle	20p per mile

There is no provision for payment of travelling time.

PAYMENT OF EXPENSES

In order to comply with HMRC requirements expenses reimbursed will only be made on production of receipts or invoices, except in limited instances for which receipts are not provided e.g. road and bridge toll charges.

All claims for expenses must be made on the claim form provided by the OPCC; no other expense claim form will be accepted. Payment of expenses will be checked by the Executive Officer and authorized by the Chief Finance Officer.

Payments will be made on the basis of claims made in line with the above scheme. Claims received by the last working day of the month will normally be paid on the 16th of the following month, or, if the 16th is a non-working day, the last working day before the 16th.

The normal method of payment for any claim will be the BACS (Bankers Automated Clearing System) method. Tax and National Insurance deductions will be made in accordance with the legal requirements.

Expenses claims must be submitted within 3 months of the expense being incurred. Any claims submitted after this deadline may not be reimbursed and have to be additionally authorised by the Chief Executive.

PENSION

The appointment is not pensionable.

PERSONAL LIABILITY

The OPCC and North Wales Police do not issue any indemnity in respect of work as an appointed member of the Joint Audit Committee. However, individual members who have acted honestly, reasonably, in good faith and without negligence will not have to meet out of their own personal resources any personal civil liability which is incurred in execution or purported execution of their board functions.

ANNUAL LEAVE

The position does not attract any paid annual leave.

PUBLICITY

At the end of each financial year, details of allowances paid to each member will be published in the Statements of Accounts and separately on the Commissioner's website.



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TERMS OF REFERENCE OF THE JOINT AUDIT COMMITTEE

This Terms of Reference sets out the Joint Audit Committee's position as an advisory committee to support the Police and Crime Commissioner (PCC) and Chief Constable (CC).

1. Statement of purpose

- 1.1 The purpose of the Joint Audit Committee (the Committee, JAC) is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. Its role is to ensure there is sufficient assurance over governance, risk and control, which gives greater confidence to the PCC and CC that those arrangements are effective.
- 1.2 JAC has oversight of both internal and external audit, together with the financial and governance reports, helping to ensure there are adequate arrangements in place for both internal challenge and public accountability.

2. Governance risk and control

- 2.1.1 The Committee will:
- 2.1.2 Review the PCC's and CC's corporate governance arrangements against the good governance framework, including the ethical framework, and consider the Manual of Governance (which comprises the Code of Corporate Governance, Scheme of Consent, Financial Regulations, and Standing Orders for Contracts).
- 2.1.3 Monitor the effective development and operation of risk management in the OPCC and force.
- 2.1.4 Monitor progress in addressing risk-related issues reported to JAC (individual force operational risk are specifically excluded from the remit of JAC).

- 2.1.5 Consider reports on the effectiveness of financial management arrangements, including with CIPFA's Financial Management Code.
- 2.1.6 Consider the OPCC's and force's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- 2.1.7 Review the assessment of fraud risks and potential harm to the OPCC and force from fraud and corruption.
- 2.1.8 Monitor the counter fraud strategy, actions and resources.
- 2.1.9 Review the governance and assurance arrangements for significant partnerships or collaborations.
- 2.2 The PCC nominates JAC to be responsible for ensuring effective scrutiny of the Capital Strategy and Treasury Management Policy.

3. Financial and governance reporting

3.1 Governance Reporting

- 3.1.1 The Committee will:
 - 3.1.1.1 Review the Annual Governance Statement prior to approval by the PCC and CC and consider whether it properly reflects the risk environment and supporting assurances, including the head of internal audit's annual opinion.
 - 3.1.1.2 Consider whether the annual evaluation for the Annual Governance Statement fairly concludes that governance arrangements are fit for purpose, supporting the achievement of the OPCC's and force's objectives.

3.2 Financial Reporting

- 3.2.1 The Committee will:
 - 3.2.1.1 Monitor the arrangements and preparations for financial reporting to ensure that statutory requirements and professional standards can be met.
 - 3.2.1.2 Review the annual statements of accounts. Specifically to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the PCC and CC.
 - 3.2.1.3 Consider the external auditor's reports to the PCC and CC on issues arising from the audit of the accounts.

3.3 Arrangements for audit and assurance

- 3.3.1 The Committee will consider the OPCC's and force's framework of assurance and ensure that it adequately addresses their risks and priorities.

4. External audit

4.1 The Committee will:

- 4.1.1 Support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by the Auditor General or Audit Wales.
- 4.1.2 Consider the external auditor's annual letter, relevant reports and the report to those charged with governance.
- 4.1.3 Consider specific reports as agreed with the external auditor.
- 4.1.4 Comment on the scope and depth of external audit work and ensure it gives value for money.
- 4.1.5 Advise on commissions of additional work from external audit.
- 4.1.6 Advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.
- 4.1.7 Provide free and unfettered access to the audit committee chair for the auditors, including the opportunity for a private meeting with JAC.

5. Internal audit

5.1 The Committee will:

- 5.1.1 Review for approval the internal audit charter.
- 5.1.2 Review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.
- 5.1.3 Review the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance on those sources.
- 5.1.4 Consider significant interim changes to the risk-based internal audit plan and resource requirements.
- 5.1.5 Make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.
- 5.1.6 Consider any impairments to the independence or objectivity of the head of internal audit arising from additional roles or responsibilities outside of internal auditing and to recommend and periodically review safeguards to limit such impairments.
- 5.1.7 Consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:
 - updates on the work of internal audit, including key findings, issues of concern and action in hand as a result of internal audit work
 - regular reports on the results of the quality assurance and improvement programme
 - reports on instances where the internal audit function does not conform to the PSIAS, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.

- 5.1.8 Consider the head of internal audit's annual report, including:
- the statement of the level of conformance with the PSIAS and the results of the quality assurance and improvement programme that support the statement (these will indicate the reliability of the conclusions of internal audit)
 - the opinion on the overall adequacy and effectiveness of the joint framework of governance, risk management and control, together with the summary of the work supporting the opinion (these will assist the Committee in reviewing the Annual Governance Statement)
- 5.1.9 Consider the summaries of specific internal audit reports as requested.
- 5.1.10 Receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the OPCC or force or where there are concerns about progress with the implementation of agreed actions.
- 5.1.11 Contribute to the quality assurance and improvement programme and in particular to the external quality assessment of internal audit that takes place at least once every five years.
- 5.1.12 Consider a report on the effectiveness of internal audit to support the Annual Governance Statement as required by the Accounts and Audit Regulations (Wales) 2014.
- 5.1.13 Provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

6. Accountability arrangements

- 6.1 The Committee will:
- 6.1.1 report to the PCC and chief constable on the Committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management, and internal control frameworks, financial reporting arrangements and internal and external audit functions.
- 6.1.2 report to the PCC and chief constable on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
- 6.1.3 publish an annual report on the work of the Committee including a conclusion on the compliance with the CIPFA position statement.

7. General

- 7.1 The Committee will normally comprise five independent members, who are independent of both the OPCC and force. If it becomes apparent that the membership will fall below four members, recruitment will be undertaken to bring the membership up to five.
- 7.2 The quorum for the Committee will be at least 3 independent members.
- 7.3 The Committee will meet at least four times each year. Additional meetings may be arranged by exception to discuss matters of urgent concern.

- 7.4 The meetings will consist of an open session (which is held in public). If there are agenda items which cannot be discussed in an open session, a closed session will follow.
- 7.5 Training and other events take place on a periodic basis, which members are expected to attend.
- 7.6 Each member is invited to lead in an area where they have specialist knowledge, and may communicate with relevant staff and officers outside of formal meetings in order to inform the rest of the Committee and to provide assurance to the PCC and chief constable.