

Reference: GPJAC 15 June 2023

Date issued: 5 June 2023

Gwent Police & Crime Commissioner and Chief Constable for Gwent Police

Joint Audit Committee 1 June 2023 – Audit Update Paper

2022-23 financial statements

- **Audit Planning**

We have commenced our initial planning work, and have issued our enquiry letters to management, those charged with governance and internal audit. We have requested responses by 31 July.

We have set out our planned timetable for our audit work in our Outline Audit Plan 2023, which has been agreed with management. We plan to undertake our detailed planning work in July, following which we will prepare our Detailed Audit Plan 2023 which we will agree with management before presenting to JAC. We are currently planning to commence our audit of the financial statements in September.

Our Engagement Lead, Richard Harries, attended the All Wales JAC Training Day on 25 April to provide more detail regarding what the revised ISA315 means in practice and the impact this has had on our audit approach and the timings of our audit work.

We have also met with the JAC member with responsibility for audit to discuss audit timings and going forward, we have agreed to meet on a regular basis to discuss audit progress.

- **Inflo Collaborate**

Inflo Collaborate is now set up and the secure digital portal will be used throughout the audit to collate auditor requests, responses and documents all in one place.

Other matters for consideration

Audit Wales publications

Our publications can be accessed via <https://www.audit.wales/publications>. Below are some that have been added since January 2023:

- **Digital inclusion in Wales (March 2023)**

This report provides a high-level overview of issues relevant to digital inclusion in Wales. Digital inclusion is complex, and our report is not intended to be comprehensive. We summarise terminology, key data and interventions in Wales.

With 7% of adults in Wales 'digitally excluded', meaning they have not personally used the internet in the previous three months, our report highlights the main reasons for digital exclusion:

- Digital infrastructure not available.
- Can't afford to be digital.
- Lack of basic digital skills.
- Accessibility, usability and language.
- Some people choose not to use digital services.
- Safety online can be a barrier.

We have also published a document alongside this report with suggested questions for public bodies to ask themselves as they consider their approach to digital inclusion.

[Digital inclusion - Key questions for public bodies \(audit.wales\)](#)

Forward work programme

Having a strategic, dynamic and high quality audit programme is a key focus of the Audit Wales strategy.

This forward work programme of performance audit work is shaped by stakeholder engagement activity and our Picture of Public Services analysis. It sits alongside our annual audit of accounts at over 800 public bodies in Wales.

It is focussed on four themes:

- tackling inequality
- responding to the climate and nature emergency
- service resilience and access
- well managed public services

Good Practice Exchange (GPX)

We continue to seek opportunities for finding and sharing good practice from all-Wales audit work through our forward planning, programme design and good practice research.

Details of future events are available on the GPX website <https://www.audit.wales/our-work/good-practice> .

Tracy Veale - Audit Manager

5 June 2023