**OFFICE OF THE POLICE AND CRIME COMMISSIONER**

**OFFICE OF THE CHIEF CONSTABLE**

**JOINT AUDIT COMMITTEE**

13th March 2025

Present:

G Watts (Chair) – Finance and External Audit Lead (GW)

A Johns (Vice Chair)– Internal Audit, Governance and Estate Lead (AJ)

D Turner – Business Assurance Framework

and Sustainability Lead (DT)

J Wademan – ICT and Change/Project Management Lead (JW)

A Blackmore – Risk Management and Treasury Management Lead (AB)

Together with: E Thomas – Deputy Police and Crime Commissioner (DPCC)

D Garwood-Pask – Chief Finance Officer (OPCC) – (CFO (OPCC))

 S Curley – Chief Executive (CEx)

N Brain – Temporary Deputy Chief Constable – (T/DCC)

N McLain – Temporary Assistant Chief Constable - Organisation – (T/ACC - ORG)

M Coe – Chief Finance Officer (CC) – (CFO (CC))

M Yasir – Head of Finance (HoF)

S Gourlay – TIAA (TIAA1)

F Roe – TIAA (TIAA2)

Karen Thomas - Change Management Manager (CMM)

T Delaney – Inspector of Governance and Assurance (IGA)

D Williams – Audit Wales (AW)

N Warren - Governance Officer (GO)

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| The meeting was held in Yew Room and on Teams and commenced at 10:00am.  | **Action** |
| 1. **APPOINT CHAIR**
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| The CFO (OPCC) informed us that as per the Joint Audit Committee (JAC) Terms of Reference (ToR), the appointment of the Chair and Vice-Chair needed to be undertaken annually. A review of the ToR was undertaken in alignment with Chartered Institute of Public Finance and accountancy (CIPFA) guidance around 18 months ago and as a result of the changes made, the Chair may be re-elected as the time limit on both roles had been removed.Alternatively, a decision could be taken to appoint a Chair when new JAC members were appointed through the recruitment process, as opposed to a member from the existing membership taking on the role. All members could complete no more than two consecutive 5 year tenures, including the Chair. However, in exceptional circumstances a request could be made for a JAC member to complete a further year, with agreement from the Chief Constable (CC) and the Police and Crime Commissioner (PCC). JAC members agreed to nominate GW as Chair for the coming financial year and they accepted the nomination.The Committee thanked DT for their work as Chair. | **Action** |
| 1. **APPOINT VICE CHAIR**
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| Following the Chair election, GW called for nominations for the Vice Chair position. A nomination was made for AJ, seconded, and accepted by AJ.The Committee thanked GW for their work as Vice-Chair. |  |
| 1. **APOLOGIES**
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| Apologies for absence were received from J Mudd, Police and Crime Commissioner, M Hobrough, Chief Constable, V Townsend, Temporary Assistant Chief Constable – Operational, N Brennan, Head of Joint Legal Services, C Bates, Audit Wales, J Regan, Head of Assurance and Compliance, R Harries, Audit Wales, G Gray, His Majesty’s Inspectorate of Constabulary and Fire and Rescue Services Force Liaison Lead and Mike Corcoran, Internal Audit, Torfaen County Borough Council. |  |
| 1. **DECLARATIONS OF INTEREST**
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| There were no advance declarations made in relation to the business to be transacted. |  |
| 1. **MINUTES**
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| The Committee received and noted the minutes from the meeting held on 26th November 2024 and 30th January 2025. No comments were received and the minutes were approved.  |  |
| 1. **ACTIONS**
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| The Committee received and noted the actions from the meeting held on 26th November 2024, 30th January 2025 and actions outstanding from earlier meetings. **Action 1, 30th January 2024, Statement of Accounts and Annual Governance Statement**AW provided updates on related parties and the other to interim audit work, both of which were progressing well. AW emphasised the importance of related parties in the audit process and the need for early sight of potential disclosures in the 2024/25 accounts.AW referred to the interim audit work, noting that early discussions had been conducted in February to plan out resourcing and sample testing in relation to the audit work.**Action 5, 26th November 2024, Internal Audit (TIAA)**The CFO (CC) confirmed the Connect Teams Channel audit was cancelled as the project wasn’t sufficiently advanced to justify an internal audit. He would ensure it was revisited as part of the 2025/26 programme of work. GW requested an update on progress of collaborative audit planning. The IGA explained that Chief Inspector Davies, ACC-ORG and CFO (CC) had met with TIAA1 in the last few weeks. The Heads of Finance from the Welsh Forces had also met with the Chief Inspector, some of the work had been completed and was awaiting a management response. **Action 11,** **26th November 2024, JAC Self-Assessment Action Plan.** DT confirmed that they had completed a review of the JAC Self-Assessment Action Plan which was circulated prior to the meeting. The plan included a recommendation on which actions should remain on the plan and which should be closed. GW thanked DT for their work in relation to the action plan over the past few years and welcomed her request to present the item during this meeting. **Action 1, 19th September 2024, Actions**It was agreed this action should be closed as there had been no further changes to the ToR since its review 18 months ago. **Action 6, 19th September 2024, Medium Term Financial Plan and Budget Setting Timetable**The CFO (OPCC) confirmed that funding for the UK Government’s pledge for 13,000 additional officers had been received. It was agreed this action could be closed and the item should be added to the forward work planner to provide future updates. **Action 8, 19th September 2024, Board Assurance Framework**The CFO (OPCC) confirmed the BAF was on hold. DT advised the Committee that it was contained as an action within the JAC Self- Assessment Action plan.**Action 1, 12th June 2024, Actions**An update was requested on the DR arrangements for the Fully Integrated Resource Management System (FIRMS). The CFO (CC) explained the plan was to use a previous backup to test in a training environment. However, this would take up a lot of time in the Finance Department, and January was not a particularly good time to undertake the test due to prioritising the Medium Term Financial Plan (MTFP), Budget Setting and the year-end. As there was also a new Operational Policing Model, the cost centre structure was to be rebuilt and therefore, this DR work was on hold. However, plans were in place to complete the DR project and it was a matter of confirming an appropriate timeline in terms of business continuity. DT asked if there was a suggested timeline and the CFO (CC) anticipated that it would be during the summer period. **Action 3, 21st March 2024, Welsh Language Standards Deep Dive- Presentation**The DCC agreed to follow up this action to obtain a copy of the report on Exemplary Practice – Welsh Language Standard. **Action 2, 14th September 2023, To Discuss New Risks and Changes to Risk Ratings**The Local Government pension scheme report containing information on Sharia Law had been circulated prior to this meeting, so it was agreed the action could be closed.  | **Action****GO****Action****DCC** |
| 1. The information contained in the report(s) below has been subjected to the requirements of the Freedom of Information Act 2000, Data Protection Act 2018 and the Office of the Police and Crime Commissioner for Gwent’s public interest test and was deemed to be exempt from publication under section 7.
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| 1. **TO DISCUSS NEW RISKS AND CHANGES TO RISK RATINGS**
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| The Committee received the Joint Strategic Risk and Issue Register, focusing on high-risk.The following key areas were highlighted by the IGA:* + CID PIP2/DC Recruitment and Retention: the high-risk issue of CID recruitment and retention was improving, and the risk may be reduced or removed soon.
	+ Go Safe Funding: still a high-risk issue as funding was in place for 2024/25, but there was uncertainty for 2025/26.
	+ Strategic Workforce Planning: the strategic workforce planning issue remained a high risk and would be reviewed at the next Service Improvement Board (SIB).
	+ Financial Position 2025/26: The Financial Position 2024/25 was archived and been replaced with this high risk to monitor the rolling financial position.
	+ Culture Within Gwent Police: No change, will remain a high risk; further clarity would be provided during agenda item 8.
	+ Control Room Systems: Control Room Systems had remained a high a risk with a view of reducing the risk to medium at the following Scrutiny Executive Board (SEB).

AB requested further information in relation to the GO Safe funding risk. The CFO (CC) explained there was a Go Safe funding partnership, whereby all Welsh Forces, PCCs, local authorities and the Welsh Government (WG) were involved, and income was generated through enforcement activity. However, the enforcement income was not covering the running costs. The CFO(OPCC) explained that when GO Safe was first established, it was more grant based funded, however, as the grant has reduced it had become more income reliant. GO Safe was therefore based on a business model that could fail as a result of its own success, because if the GO Safe partnership prevented people from speeding, they would have no income. The CFO(CC) clarified that although income was expected to increase due to enforcement levels rising to similar levels to previous years, not all income from the enforcement was fed back into the GO Safe funding stream, such as those who took the speed awareness courses.The WG had agreed to fund the shortfall in 2024/25 and a review was to take place to consider how Go Safe could continue in 2025/26 as they had received flat cash funding for the past 5 years, with no consideration for inflationary pressures. Welsh Policing were lobbying the WG to consider increasing funding in this area.Following a discussion, GW requested a background paper to clarify the impact of the Go Safe initiative. There were no changes to the medium risks and the Public and Personal Safety Training low risk was to be removed off the register, as compliance rates had significantly improved. GW requested clarification on governance in relation to approving the removal of risks from the register. The IGA explained that the register was reviewed by the DCC at SEB or the SIB where the risk owner provided detail on the risk to the DCC to scrutinise, who then decided if the risk should be removed. JW requested assurance regarding the changes to the interface between the Force and the Shared Resource Service (SRS) this year and the impact this would have on the Force. It was agreed that a paper would be prepared for the next meeting detailing the changes in ICT provision and the potential risks associated with the decoupling from SRS, including detail on how the Force and the Committee could be assured as to the ongoing exemplar practice with regards to cyber security.  | **Action****CFO (CC)****ACC-Org/CFO (CC)** |
| 1. **RISK DEEP DIVE – CULTURE WITHIN GWENT POLICE**
 | **Action** |
| The ACC-ORG presented a risk deep dive on the Culture within Gwent Police.The ACC-ORG highlighted the progress made since the last update in June 2024, at which time the Force had a proposed plan in place but had yet to implement it. The Force further developed the Culture Strategy which includes the vision, mission and how it will to be delivered. The drivers include the Public Sector Equality Duty, Human Rights Act, National Police Race Action Plan, National Policing Statement 2024 Violence Against Women and Girls and the Casey Review. Following publication of the initial version of the Force’s Culture Strategy, the College of Policing (CoP) published a National Culture Strategy. Having conducted a review of the Force’s Strategy against the CoP’s Strategy, there were very few differences; so the Force were assured they were following the right approach. The Force applied to the CoP along with approximately 30 other Forces and were one of the three Forces selected to helpwith their ‘Leading Inclusive Teams’ Pilot, where twelve of the agreed interventions were clustered into groups across four themes to tackle sexism and misogyny. The themes include a safe environment to raise concerns, recognition for those enacting change, enhanced leadership capabilities and creating a learning culture. A primary example of change can be seen within the Force Professional Standards Department, who are providing additional support such as dedicated reporting routes for female officers who report that they are victims of sexism and misogyny, and policies and procedures have been updated. During Promotion Boards, Officers are presented with challenging questions and asked to explain their understanding of culture to ensure the Force have the right people in the right roles, particularly in leadership positions.The CoP Pilot trains sergeants to address sexism and misogyny in the workplace, 50 officers from the Force have attended the CoP training and 50 have not. The results are being analysed via a survey process to ascertain if the training works. DT asked what the CoP pilot timeframe was, the ACC-ORG agreed to obtain the date. The ACC-ORGexplained the governance structure for the Culture Strategy, including a Culture Board, led by the ACC-ORG.The Force have developed a performance pack with measures on leadership, public confidence and inclusion, to ensure the culture change is moving in the right direction. The pack includes data on employee opinion survey results, workforce diversity, gender pay gaps, public confidence and response times.The Force were invited to the National Police Chiefs’ Council Summit in November 2024 to present their work on Culture and to share good practice.JW queried if employees were engaged with on a daily basis and if they felt differently in their daily role. The ACC-ORG assured the Committee the data was showing that culture was improving and the employee opinion survey corroborated that. The Force had also changed significantly in terms of its demographics which has resulting in a culture change, as there is a younger more diverse workforce. The Force plan is to keep focussing on recruitment to ensure the Force becomes even more diverse. JW asked if the Home Office were funding this programme, given its fundamental importance. The ACC-ORG confirmed there was no funding from the Home Office; the CoP were funding it and Forces contributed to the CoP. DT asked if there was anything in the employee opinion survey with a low score that required key focus. The ACC-ORG informed the Committee that all departmental leads had been asked to review the results to determine their top three issues in order to put plans in place to address those areas. At a Force level, the key area for focus related to dealing with poor performance more robustly, as this impacted on staff morale if colleagues were not being held to account.The DPCC explained that there was a vibrant Staff Association within Gwent, which included various staff networks who meet regularly with the CC and PCC providing an invaluable mechanism for feedback, particularly from employees with protected characteristics. However, there was more work to be done to ensure the organisation could provide a fit for purpose workplace for a more diverse workforce. AJ referred to issues whereby employees had been employed in organisations, even though their cultural behaviours did not match their cultural values. Aside from the changes made by the Force to promotion boards, AJ asked what processes were in place to ensure the Force were recruiting people who are cognisant and supportive of the Force’s cultural values, as long-term cultural change was positively influenced by their ability to recruit the right people; so that likeminded people would want to join the organisation. The ACC-ORG explained that an Employee Value Proposition (EVP) formed part of their long-term strategy, which enabled the Force to competitively target recruitment at people with the right skills and values. These qualities along with others are tested throughout the training process. The Positive Action team also continue to promote Force messaging. SC informed the Committee that the CoP also undertake assessments as part of the recruitment process; and Psychometric testing had been enhanced to further determine if the Officers have the appropriate moral compass. As a result of the Angiolini inquiry, there were several recommendations made with regards to Force vetting processes. The ACC-ORG informed the Committee that the Force reported their progress to the NPCC on a quarterly basis in terms of complying with those recommendations. The DPCC emphasised the commitment of the CC and PCC in prioritising culture and the prevention of Violence Against Women and Girls, both locally and on a national basis. However, it was evident that in some other public sector organisations culture change was not a key priority. The DPCC suggested that JAC members may want to raise this issue when opportunities arose in organisations that they were involved in to challenge this and to generate conversations.GW thanked the ACC-ORG for their presentation and commended the Force for leading on some of this work. GW requested an update in 9 months time.  | **ACC****Action****Action****Action ACC-Org** |
| The Committee agreed to take Internal Audit -TIAA ‘item 11 next followed by ‘Evidential Property Action Plan ‘item 9’.  |  |
| 1. The information contained in the report(s) below has been subjected to the requirements of the Freedom of Information Act 2000, Data Protection Act 2018 and the Office of the Police and Crime Commissioner for Gwent’s public interest test and was deemed not to be exempt from publication under section 7.
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| 1. **INTERNAL AUDIT – (TIAA)**
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| The Committee received the Update Report and the Final Annual Audit Report 2023/24.TIAA1 provided updates on the internal audit progress, including the completion of the 2023/24 audit plan, with no material changes in the outcomes of the audits and no change to the overall opinion. Most of the 2024/25 audit work had been completed or was nearing completion.Our attention was drawn to the Briefings and Developments in Governance Risk and Control, as the number of security briefings had increased. DT asked if the Force had reviewed the Climate Change Assessment Tools, ECO Smart. The ACC-ORG acknowledged it may be useful at the appropriate time, given that a Collaborative Sustainability Audit had recently been conducted, but there were a number of steps that needed to be addressed first. TIAA confirmed that some elements of the ECO Smart toolkit were utilised during the audit. There were other elements of the tool kit that could be utilised and this would be discussed during the 2025/26 audit plan meeting this month. TIAA1 discussed the Business Continuity Management audit, which received limited assurance. The 8 priority recommendations were mainly due to resourcing business continuity and allocation of responsibility for the business function; highlighting the need for updated policies, procedures, and business impact assessments.GW noted the recommendations were expected to be updated by the beginning of March and sought assurance that this had been done. The ACC-ORG assured the Committee that many of the actions had been completed. GW referred to changes in business continuity post covid and asked what approach the Force were taking in terms of updating their policies and processes to ensure they had the capacity to be flexible and agile in the future. The ACC-ORG explained that the Force were able to respond well during covid as the appropriate Business Continuity Management (BCM) Plan was in place at that time. However, having reviewed other plans in other Forces, the existing plan was no longer sufficient. Therefore, the Force were in the process of reviewing their plan. For example, there had subsequently been many changes, such as a loss of specialised resources which have now been replaced. The next steps for the Force will be to ensure that all training requirements are completed, that departmental plans are fit for purpose and to finalise the Strategic plan to test it. GW noted the audit was planned in the summer and asked why the work wasn’t completed for a further six months. TIAA1 assured the Committee the initial meeting was to agree the scope and the date of the audit, so there was no delay as it was completed as per the agreed timelines.DT noted there was no reference to Cybercrime within the report. The ACC-ORG explained that the audit specifies that the BCM should include a statement about the impact of Cyber related attacks and what systems should be shut down first. The Cyber assessment document has recently been reviewed by the Force in conjunction with SRS. DT referred to recommendation 5 and suggested that the status of encryptions should be included as part of the review of the Force ICT systems, as it had been identified at a recent conference that older type encryptions could be hacked, with Ransomware being a particular threat. The ACC-ORG assured the Committee that he was representing Gwent at National Force Gold meetings in relation to these topical issues. The Home Office also undertake a review of all Forces in relation to their cyber security using the Security Assurance for Policing (SyAP) scoring system and Gwent were top of the four Welsh Forces, fifth or sixth in the UK. TIAA1 advised the Committee that Cyber Security and Disaster Recovery were considered as separate audits due to the complexity and the breadth of the audits and in this instance it was undertaken by Torfaen Borough County Council Internal Audit. The Business Continuity audit was focussed more on the people and the infrastructure than cyber and the ICT infrastructure. In the past there had been focus on the pandemic and currently organisations are undertaking tests regarding the impact of bad weather and the affect it may have on their workplace. In terms of the Force, this could include deployment and back-office support issues. JW referred to previous audit review outcomes with limited assurance, which had related to policies and procedures not being updated and asked if there was a mechanism whereby the Force could have a birds-eye view of when these policies or procedures needed updating beforehand. The ACC-ORG informed the Committee that the Governance and Assurance Team were now responsible for this area and advised the relevant Governance Boards when they were due.  | **Action****Action** |
| 1. The information contained in the report(s) below has been subjected to the requirements of the Freedom of Information Act 2000, Data Protection Act 2018 and the Office of the Police and Crime Commissioner for Gwent’s public interest test and was deemed to be exempt from publication under section 7.
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| 1. **UPDATE ON EVIDENTIAL STORAGE ACTION PLAN**
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| The Committee received the Evidential Storage Action Plan Update.The ACC-ORG informed the Committee there had been a significant reduction in the number of evidential property items, from over 50,000 in January 2024 to just under 30,000. All previously missing items have been located, addressing a major concern for the Committee.The CFO (CC) highlighted the need to improve storage facilities, with a focus on consolidating multiple storage sites into a single, secure location. During a previous meeting, the Committee were advised that there was a concern that the property stores may reach full capacity by January 2025, but due to clearing some of the older property the storage facilities had not met that expectation. AB asked what type of evidence needed to be held for a decade or more and was advised that it was mainly DNA or evidence related to rape or murder cases.JW asked if the Force had changed their operating procedures and if they could be assured the problems with evidential storage won’t happen again. The ACC-ORG assured the Committee the seizure and return of property was well embedded into the investigation process, as officers were prompted by the Niche Property system to log the property upon seizure or when returning it to its owner. Supervisors also received a prompt, which was much more efficient that the previous system. The DCC assured the Committee that the Joint Scientific Investigation Unit were also providing support with regards to training officers in determining what property should be seized in the first instance, as opposed to too much property being seized in case it was needed; which was what had been done in many instances in the past. It was agreed that the presentation slides would be circulated to JAC members following the meeting.  | **Action****GO** |
| 1. The information contained in the report(s) below has been subjected to the requirements of the Freedom of Information Act 2000, Data Protection Act 2018 and the Office of the Police and Crime Commissioner for Gwent’s public interest test and was deemed not to be exempt from publication under section 7.
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| 1. **INTERNAL AUDIT (TORFAEN COUNTY BOROUGH COUNTY COUNCIL)**
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| The Committee received the Torfaen County Borough County Council (TCBC) Quarterly Update Report on Progress.The CFO (CC) informed us the report was presented at the Finance and Governance Board 4th March 2025. There had been 3 audits completed, 1 receiving a Substantial Assurance Rating and 2 receiving Full Assurance. |  |
| We took a short comfort break.  |  |
| 1. **EXTERNAL AUDIT**
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| The Committee received the External Audit Update Report. AW informed the Committee that the All Wales Post Project Learning (PPL) Session took place on the 28th January 2025 followed by a PPL session with the HoF from Gwent on 13th February 2025, to reflect on the 2023/24 Audit and key learning points which were indicated within the Audit of Accounts Report Addendum. Audit planning had commenced for the 2024/25 Financial Statements, including interim testing work. The audit of accounts deadline for 2024/25 was moving forward to a 31st October 2025 certification date. It was imperative that the Force provided a set of good quality draft Statements of Accounts, supported by comprehensive working papers to ensure this timeline could be met.The CFO (OPCC) emphasised the importance of utilising the All Wales PPL sessions to learn from past issues, as 16 of the recommendations within the ISA260 report related to collaborative work with South Wales Police (SWP). Therefore, it was imperative to ensure their papers were of good quality when received from SWP, to ensure Gwent could meet their deadline. The CFO (OPCC) agreed to reinforce that dialogue with SWP.AW drew our attention to publications the Committee may wish to review.The Chair asked if there would be sufficient resources in place particularly in the Finance Team, in order to meet the new deadline. The CFO (OPCC) confirmed there were sufficient resources available, the interim audit would enable the team to deal with accounts queries earlier on in the process; thus negating a delay in submitting a draft set of accounts. The CFO (CC) assured the Committee that provided there were no unexpected staffing issues within the Finance Team, the deadline could be achieved as in previous years. Additional temporary resources were also being secured to support the team during the busiest period. DT asked why the resources were not being appointed on a permanent basis. The CFO (CC) confirmed the additional support was on temporary basis, as was their own role and that of the HoF, until the overall resourcing structure had been finalised. The extra support would be provided by a part-time member of staff working full time for the busiest period, but only on a short-term basis. AB asked when a decision was to be made regarding the temporary roles. The CFO (CC) confirmed that their role and the HoF had been extended temporarily until the end of September 2025, and the Chief Constable was to make a decision on the overall resource structure in due course. The CFO (OPCC) confirmed that he would make representations about the temporary roles. The Chair requested clarity on behalf of the Committee as the temporary arrangement could not continue indefinitely.  | **Action****CFO (OPCC)** |
| The Committee agreed to take the Update of Accounts Lessons Learned Action Plan ‘Item 19’ followed by the remainder of the External Audit ‘item 13’  |  |
| 1. **UPDATE OF ACCOUNTS LESSONS LEARNED ACTION PLAN**
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| The HoF provided a presentation on the Update on the Accounts Lessons Learned Action Plan, highlighting the key areas of focus this year.The Capital Accountant was to work closely with their counterpart in SWP this year to ensure the relevant information was obtained in a timely manner, as the audit adjustment in the previous year was driven by missing information relating to the collaborative arrangement with SWP.A meeting had taken place recently with other Welsh Forces to address best practice when working collaboratively, where it was agreed that information would be shared in a more timely manner to avoid any delays. As part of the 2023/24 Audit Recommendations, there were a few Disclosure Notes that required modifying. Therefore, the Finance Team would be working closely with AW to ensure the Notes and Tax elements were agreed prior to finalising the draft Statement of Accounts. Due to unavoidable resilience issues within the Finance Team last year, the Project Accountant would work closely with the Lead Financial Accountant to share their knowledge, to provide resilience within the team. AW were keen to work with all involved to improve the audit process as much as possible and minimise any audit adjustments.  | **Action** |
| 1. **EXTERNAL AUDIT (Continued)**
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| The Committee received the Draft Audit Plan, Draft Annual Audit Letter and the Draft Management Letter. * Draft Audit Plan 2024/25

Due to the on-going audit planning work and continuous risk assessment process, AW were not able to provide a detailed Audit Plan at this meeting. However, it would be shared in the coming weeks for agreement with OPCC and Force Management.The draft Audit Plan provided a brief outline; the two key areas relating to a small increase in Audit Fees and the change to the audit timeline. The Chair asked if Audit Wales had sufficient resources in place to undertake the audit process given the deadline had moved forward, and if they would be prioritising those organisations who deliver a good quality set of draft accounts on time. AW confirmed there would be an element of prioritisation, as there were some 2023/24 audits that were still ongoing; so they were assessing the implications of that for the 2024/25 audit. More generally, they were attempting to complete as much interim testing as possible and to review the draft accounts delivered to them by the 30th June 2025. Resources were in place within Audit Wales to complete the audit by the 31st October 2025. * Draft Annual Audit Letter 2023/24

The letter summarised the key messages and conclusions reached in relation to the accounts, including value for money as detailed with the appendix. * Audit Addendum Report 2023/24

This report highlighted the low level findings not incorporated into the ISA260. There were 8 recommendations, with management responses provided for each recommendation this week.Management did not fully agree with 2 of the recommendations, and further discussions would be held to clarify the positions and ensure factual accuracy.The final version of the audit addendum report was to be circulated to the Committee members once the related party and reserves documentation issues were resolved. GW invited the CFOs’ to clarify why they did not agree with 2 of the 8 recommendations. The CFO (CC) explained that the first of the 2 recommendations related to incomplete Declaration of Interest forms, which was essentially a Related Party form. Guidance was included with the form when it was sent to the recipient for completion. Although there were some gaps, it was not feasible to contact each person to guide them through the process, particularly when some people were not part of the Force.Annual checks were conducted to determine if there were any changes with the related parties for individuals. However, the CFO (CC) wished to clarify what constituted a related party for disclosure purposes in the accounts with Audit Wales. For example, if a person was an advisory member of a JAC but had no strategic decision or control and was also in similar role within another organisation, did that constitute a related party. The second recommendation related to the approval of reserves movements. It was stated that movements in reserves were approved post year-end in June and then formally in the quarter four Strategy and Performance Board (SPB). There was also no formal approval during the year of movements made and it was suggested that all movements should be documented. The CFO(OPCC) explained that they were formally reviewed, documented and published twice a year, firstly in the budget papers and secondly in the year end closure of accounts report at the SPB.GW requested that the final version was circulated outside of the meeting once the changes had been made to the Audit Addendum Report.  | **Action****AW****AW/CFO****(CC)****AW** |
| 1. **OUTSTANDING AUDIT INSPECTION RECOMMENDATIONS**
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| The Committee received the Outstanding Audit Inspection Recommendations reports.The CFO (CC) explained why the usual TIAA Appendix was not included within the reports. Which was mainly due to having had three recent changes in the role responsible for updating the audit recommendations, resulting in slippage.JAC members requested that an updated audit recommendations report be circulated to JAC members before the next meeting, to provide assurance that the same issue was not arising again as in previous years. This would alleviate concerns that the actions were not being taken seriously. The CFO (CC) acknowledged the need for improvement in tracking outstanding audit recommendations and committed to providing an updated report by the end of March 2025. The Committee were assured that Chief Inspector Davies had recently been tasked with the role, who had already met with a TIAA representative and was swiftly pursuing updates on any outstanding audit recommendations. DT noted that there was 1 SRS outstanding audit action from November 2024 in relation to the Force’s Estate and Facilities department and requested an update on the reason for the delay. The CFO (CC) explained they had tasked Inspector J Davies to include SRS outstanding audit recommendations and the rationale for delays within the future outstanding recommendations report.TIAA1 advised that TIAA were in the process of conducting their year-end follow up audit, so this would provide an overview of the implementation of the TIAA recommendations.  | **Action****CFO(CC)** |
| 1. **FINANCIAL PERFORMANCE REPORT QUARTER THREE 2024/2025**
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| The Committee received the Financial Performance Report Quarter Three 2024/25.The CFO (CC) advised there was a £2.8m forecast underspend against the budget. There were pay variances which would be offset by specific grants and also specific elements in relation to ASB Hot Spot funding, thus reducing the overspend on overtime for additional patrols in certain areas. The underspend was largely due to not having to borrow, resulting in a £1.2m interest cost saving. In addition to this, interest rates had remained at around 4.5% to 5.5% throughout the year so investment income had increased by £900k. Interest rates were expected to drop to around 3.5% however, so the interest income was expected to decrease this financial year. There had been no borrowing requirement for the Capital Programme as the Force have been managing the cashflow by utilising internal short-term borrowing as opposed being tied into external long-term borrowing. The number of creditor days stood at 16 as opposed to the 30 day target when paying suppliers, which was very positive. The CFO (CC) advised there was an additional appendix in the report relating to the seized cash in property stores. The Cashiering Team were actively chasing outstanding money exhibits updates from officers, in order to reduce the amounts still held by the Force. AB asked when the interest rates were expected to decrease to 3.5%.and the CFO (CC) confirmed it was anticipated within 18 months. AB asked what impact the National Insurance rise would have on the Force. The CFO (CC) confirmed it would cost an additional £2.5m and the specific grant from the HO would not fully cover the cost. AB referred to the Dangerous Dogs Act resulting in significant costs from housing the dangerous dogs and asked if this was in relation to those whose owners had been found guilty at court and if the costs could be reclaimed. The CFO (CC) explained the Force were awaiting confirmation from the HO. DT requested clarity on the income figures, as there was an overspend of £4.2m and an expected outturn of £2.8m. The CFO (CC) explained it was due to timing differences such as partnership contributions and commissioning. DT suggested it could be beneficial to include a pictoral element to the report to highlight timing differences in future reports, it was agreed that this may be considered as part of the ongoing review of financial reporting.  | **Action** |
| 1. **VERBAL UPDATE ON THE ESTATE STRATEGY**
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| The CFO (OPCC) provided a verbal update on the Estate Strategy. Before the Estate Strategy could be revised there were two key changes that needed to be considered, the introduction of a new Operational Policing Model and the new Police Crime and Justice Plan (PCJP), to be launched on the 28th March 2025. The draft Estate Strategy was nearing completion and was to be presented at the forthcoming Estate Strategy Board 26th March 2025. The CFO (OPCC) highlighted the progress made and the focus on key areas such as evidential storage provision, operational safety training, neighbourhood policing touch points, custody and the joint firearms unit training range. The CFO (OPCC) thanked AJ for his assistance last year with regards to making the Strategy a more public facing document, this approach had been maintained within the revised document. The Estate Strategy would be presented at the following JAC meeting during a deep dive.  |  |
| 1. **CAPITAL STRATEGY**
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| The Committee received the Capital Strategy.The CFO (OPCC) informed the Committee the report template was revised every 3 years as a requirement of the Prudential Code. The strategy sets out the long-term context on how capital expenditure and business decisions aligned with other strategies, including Treasury Management, Estate, Asset Management, PCJP, Force Delivery Plan etc.Following discussion, it was agreed that it was a public facing document with comprehensive detail, although it was more a framework as opposed to a strategy. The CFO (OPCC) agreed that he would consider renaming the report to a Capital Strategic Framework DT suggested that following the Estate Strategy Deep Dive in June, it would be useful for the Committee to see the Estate Strategy captured within an overall Capital Strategy, as these areas were interlinked.  | **Action****CFO****(OPCC)****CFO (OPCC)** |
| 1. **BUDGET SETTING UPDATE**
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| The Committee received a verbal Budget Setting update.The CFO (OPCC) referred to the presentation slides circulated to the Committee prior to the meeting and provided an overview of the budget setting process.The budget report was clearer and more structured than it had been in previous years, this was welcomed by the Police and Crime Panel (PCP) upon receipt. Some of the questions asked by the PCP included charging for police services, National Insurance funding grant shortfalls and the pension grant shortfall of £6.5m. The two key areas of investment were highlighted, such as the delivery of the new Operational Policing Model at £0.5m and £1m for future investment in the new PCJP. The CFO (OPCC) emphasised the importance of demonstrating the impact of the investments to the PCP and how the community would have benefited. CEx concurred with CFO (OPCC) in that there was to be as more robust scrutiny process to demonstrate how impactful the investments were in terms of performance outcomes.AB asked what the retrenching of partners referred to in the slides. The CFO (OPCC) explained that there were a number of multiagency partnerships with other Local Authorities with a shared financial arrangement. As the partner agencies were struggling with cost pressures, they were withdrawing their core services from the arrangements, resulting in the OPCC taking on the full cost in order to maintain the service.  |  |
| GW had to leave the meeting at 13.20 due to other commitments and the Vice Chair led the rest of the meeting.  |  |
| We took a short lunch break. |  |
| 1. **DATA PROTECTION ANNUAL REPORT 2023/24 – OPCC**
 | **Action** |
| The Committee received the Data Protection Annual Report 2023/24.In the absence of the HoAC, the CEx advised the Committee that the HoAC/OPCC Data Protection Officer drafted the report and reported any issues data protection issues to them on a monthly basis. Apologies were offered with regards to the delay in presenting the report and an explanation was provided in that other statutory duties had taken priority. However, the CEx assured the Committee that arrangements were in place to manage any risk. Good practice was also shared between fellow OPCCs. AB asked if they were in a better position to revert back to the original timeline for future iterations of the report. The CEx confirmed that they were by June or September. AB asked if the Subject Access Requests were still increasing significantly in 2023/24. The CEx explained the numbers were reducing slightly. Since the introduction of the Force Single Online Home Website, the OPCC had received more requests for the Force, even though it was clarified on the OPCC website who they should contact if they required personal information held by the Force. However, members of the public appeared to prefer to contact the OPCC via their email address rather than completing a form on the Force website. This had been raised as an issue, but was also a national issue across other Forces and OPCCs.JW referred to previous iterations of the report whereby there were resource pressures and asked if this was still an issue. The CEx assured the Committee that a new member of staff had been appointed, relieving the pressure off the Team by undertaking some of their other statutory work. The intention was to further focus on the Data Protection Action Plan within the Business Plan, to meet objectives throughout the year.  |  |
| 1. **MANUAL OF CORPORATE GOVERNANCE ANNUAL REVIEW INCLUDING A REVIEW OF JAC TERMS OF REFERENCE**
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| The Committee received the Manual of Corporate Governance (MoCG) Annual Review, including the Review of the JAC Terms of Reference.There had been a number of changes as highlighted within the appendix, including responsibilities within the Scheme of Delegation in relation to Firearms Licencing and also changes to Contract Standing Orders resulting from the Procurement Act, which came into effect February 2025.The MoCG was to be updated further within the next 6 months, as a result of national work being undertaken to streamline the document, supported by the Joint Head of Legal Services. The narrative on the Principles of Relationship between the PCC and the CC was also being updated. It would be shared with JAC in due course.  | **Action****HoAC** |
| 1. **FINAL JAC ANNUAL REPORT 2023/24**
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| The Committee received the Final Joint Audit Committee Annual Report for 2023/24. DT completed the Chair’s Foreword for the previous year. As the draft report was presented to Committee during the last meeting, DT summarised her foreword and reflected on the work of the JAC members, in that they had been instrumental in many of the improvements made. It was agreed the report clearly endorsed the role of JAC members.The OPCC and Force members agreed the JAC members input was invaluable, as it had driven change and made improvements by providing a commercial perspective that may not otherwise have been considered in the public sector. The Committee reiterated their sincere thanks to DT for their attention to detail which has been exemplary in their role as Chair. |  |
| 1. **JOINT AUDIT COMMITTEE SELF-ASSESSMENT ACTION PLAN**
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| The Committee received the Joint Audit Committee Self-Assessment Action Plan. DT had reviewed the action plan prior to the meeting and JAC members agreed the following in relation to the action updates:Action 6, page 1, to remain open, as a list of all collaborative projects including cost, timelines and outcomes was to be received. The CEx explained a new All-Wales Collaboration Oversight Board meeting had been established, the first of which took place in January 2025. The meeting should provide the platform to determine what collaborative arrangements were still beneficial in relation to the £80m that was being supported across Welsh Forces and OPCCs. The CEx assured JAC members the collaborative arrangements were being scrutinised, but it may take some time to fulfil their request. JW requested more information on the interdependencies and scope of collaborative projects between organisations, such as Gwent’s reliance on SWP for information in the accounts process as alluded to earlier in the meeting.Action 6, page 1, to remain open until clarity had been provided in relation to collaborative governance arrangements. Action 1, page 3, to be closed.Business as Usual action, page 4, to remain open for JAC members to monitor any delays in the accounts process.New action, to confirm the structure and advise when temporary roles within the Finance Team would be made permanent. Action 4a. page 5, to remain open, DT to meet with the DGP to discuss what approach should be taken with regards to the Business Assurance Framework. DT suggested consideration should also be given to the changes to the MoCG during this discussion. Risk Management Focus action, page 6, to be closed. Action 2, page 7, to remain open.Action 7, page 7, to be closed. Action 9, 13, 19 and 24 page 8, to be closed.Internal Audit Area for potential areas for consultancy on an advisory basis, page 8 to remain open. Value of Infrastructure – Building lifespan, page 9, to remain open.Action 3 and 4(a), page 9, to be closed.Actions 4(b), 5 (d), 5, and 8, page 10, to be closed.Actions 9, 14(b), 15, 17 and 19, page 11 to be closed.Action-Comments from Self Assessments for the new Chair to consider during annual reviews with JAC members, page 12 to remain open.New action, add Culture to the action plan to monitor activity being progressed to improve Culture in Gwent Police.New action, to have GW as a Culture Lead for JAC. New action, to monitor the differentiation between risks and issues.New action, to monitor Business Continuity and Cyber Risk, in particular ICT systems.New action, to monitor Data Protection, in terms of delays in reporting and resourcing.New action, to review the Capital Strategy in terms of future changes from a higher strategic level.DT agreed to update the JAC Self-Assessment Action Plan over the weekend including an appendix of what had been closed, in order for JAC members to have sight of it prior to completing their new Self-Assessment forms and in readiness for the June meeting. DT reminded JAC members to clearly mark on the Self-Assessment if their comments were just comments or actions.  | **Action****DT/DGP****GO****Action****DT** |
| 1. **ANY FEEDBACK OF RELEVANCE TO JAC FOR INCLUSION UNDER ‘RELEVANT REPORTS FROM OTHER ORGANISATIONS’**
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| The CFO (OPCC) reiterated the need for a briefing for JAC on the changes to the SRS partnership and the impact it may have on the OPCC and Force.  |  |
| 1. **ANY OTHER BUSINESS**
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| We discussed the following:* Proposed meeting dates 2025 and 2026:

Given the changes to the accounts deadline, it was agreed that the GO would meet with the CFOs to discuss changes to the proposed 2025 and 2026 dates and circulate to Committee members outside of the meeting. * Deep dive topics:

The Estate Strategy was due in June and Value for Money in September, GW to gauge what other deep dives JAC members preference would be during their annual 1 to 1 reviews. DT reminded the Committee that their and AB’s tenure was due to end in November. The CFO (OPCC) confirmed the recruitment process was due to commence.The CEx reiterated that the PCJP was to be launched and published on the 28th March 2025. One of the foundations within the plan was transparency and accountability, with the intention of recording the meetings of the PCC holding the CC to account and to publish them online. In addition to the weekly meetings the PCC has with the CC at Police Headquarters, there would be a monthly meeting in the local community, where questions from the public would be put to them for a response. The SPB was to become the Accountability and Assurance Board to scrutinise performance, risk and His Majesty’s inspections with an annual meeting to scrutinise the Force Management Statement. Deep dives would also be undertaken into specific areas. More information would be shared with the Committee in due course.  | **CFO (CC)/****CFO****(OPCC)/GO****GW****CEx** |
| 1. **TO IDENTIFY ANY RISKS, TRAINING REQUIREMENTS OR ETHICAL MATTERS ARISING FROM THIS MEETING**
 | **Action** |
| The following risks were identified during the meeting:* Changes to the SRS partnership and the impact it may have on the OPCC and Force.
* Cyber risk - DT agreed to forward detail on deep fake software to the ACC-ORG.
* Ethical matters – Ethics Committee had not met for a long period of time to discuss ethical dilemmas.
* Understanding Artificial Attendance.

  | **DT** |
| **The meeting concluded at 14.15pm** |  |