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**Date issued:** 16 August 2022

## **Gwent Police & Crime Commissioner and Chief Constable for Gwent Police**

### **Joint Audit Committee 8 September 2022 – Audit Update Paper**

#### **2021-22 financial statements**

##### **Financial Statements Audit**

We completed our audit work and then presented our ISA260 Report, alongside the audited financial statements, to the Joint Audit Committee meeting on 28 July. The Commissioner and the Chief Constable approved the statements on the 28 July, following which the audit opinions were signed for and on behalf of the Auditor General for Wales by the required statutory deadline of 31 July. We also issued the Audit Completion letters on 29 July 2022.

We will arrange a post project learning (PPL) session for the Autumn between the Finance Team and the audit team to reflect on the 2021-22 audit, and to put in place any agreed actions in readiness for next year's audit.

Following the PPL, we will issue a draft management letter to management, and once actions have been agreed, the management letter will be shared with Joint Audit Committee members at a future meeting. The management letter will also include follow up of previous year's recommendations and therefore we have not included them within this Audit Update.

An All-Wales Police and Audit Wales PPL session will be arranged for the new year, at which lessons learnt from across all four Police Forces will be shared. At this meeting, we also discuss matters relevant to the planning of the 2022-23 financial statements audit.

##### **Annual Audit Letter**

We plan to present our Annual Audit Letter to the December Joint Audit Committee meeting.

## 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 our last Audit Update dated February 2021:

- **Public Sector Readiness for Net Zero Carbon by (July 2022,)**

Considerable activity is taking place to reduce carbon emissions. However, public bodies need to increase their pace of activity amid clear uncertainty about whether they will achieve the collective ambition to have net zero carbon emissions by 2030. There are real barriers that public bodies need to address, and decarbonisation needs to be put at the heart of their day-to-day activities.

In our report, which shows the public sector's commitment to carbon reduction, the Auditor General makes the following five calls for action from public bodies:

- Strengthen your leadership and demonstrate your collective responsibility through effective collaboration;
  - Clarify your strategic direction and increase your pace of implementation;
  - Get to grips with the finances you need;
  - Know your skills gaps and increase your capacity; and
  - Improve data quality and monitoring to support your decision making.
- **COVID learning**

Our full suite of blog material is now embedded on our website ([Making sense of a crisis: Learning from the COVID-19 pandemic | Audit Wales](#)) rather than in a separate location. Among other things, COVID-learning related articles / blogs since our previous update include:

- Why and how did the Welsh Government provide additional support to the Third Sector in Wales during COVID-19?
- COVID-19 and Behaviour Change

### 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.

Recent GPX events include:

- **Responding to the Climate Emergency in Wales**
- **COVID-19 Perspectives:**

- A recorded discussion on Engagement and Communications during the covid pandemic with speakers from Hywel Dda University Health Board.
- A recorded conversation with Councillor Andrew Morgan, Leader of Rhondda Cynon Tâf County Borough Council.
- A recorded conversation with Eifion Evans, Chief Executive of Ceredigion County Council. Discussed is how the council has responded and adapted to the uncertainty and change since the initial pandemic emergency.

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

Tracy Veale - Audit Manager

16 August 2022