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Gwent Police & Crime Commissioner and Chief Constable for Gwent Police

Joint Audit Committee 29 July 2024 – Audit Update Paper

2023-24 Financial Statements

- **Audit Planning**

Audit planning work for 2023-24 is ongoing and we have issued our Detailed Audit Plan 2024, which has been agreed with management. Our planning work is continuous, and should we identify any further audit risks and areas of audit focus, we will update Joint Audit Committee members at the next meeting.

We have set out our planned timetable for our audit work in our Detailed Audit Plan 2024.

- **Audit of the financial statements 2023-24**

We are waiting to receive the draft Financial Statements along with the supporting working papers in readiness for us to plan the commencement of the audit.

Other matters for consideration

Audit Wales Publications

Our publications can be accessed via <https://www.audit.wales/publications>.

Below is one that has been added since our last Audit Update dated June 2024:

- **A465 Section 2: Update Report**

In February 2020, the Auditor General published an interim report looking at the project to upgrade eight kilometres of the A465, the Heads of the Valleys Road. The upgrade between Gilwern and Brynmawr is known as the Section 2 project.

Our update report describes the status of the project and key developments over the four years since our interim report. The A465 Section 2 project has overcome considerable engineering challenges, and the upgraded road has been 'open' since November 2021, although some limited construction activity is ongoing.

The project is already delivering some benefits but has also caused significant disruption to local communities.

Good Practice Exchange

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

David Williams – Audit Manager

19 July 2024