

Reference: GPJAC 26 November 2024

Date issued: 12 November 2024

Gwent Police & Crime Commissioner and Chief Constable for Gwent Police

Joint Audit Committee 26 November 2024 – Audit Update Paper

2023-24 Financial Statements

- **Audit planning**

Audit planning work is ongoing. The detailed audit plan has been agreed with management and presented to the Joint Audit Committee. 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.

- **Audit of the financial statements**

We received the draft financial statements on 31 July along with the supporting working papers. The audit fieldwork commenced in late September and is now reaching a conclusion. We are on track to complete the audit fieldwork by the end of the November.

We will continue to monitor delivery of the audit, providing regular updates to the finance team via the weekly catch-up meetings. Both the audit team and the finance team continue to use INFLO Collaborate (INFLO) to raise audit queries and share documents, this continues to work well.

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 July 2024:

- **The Welsh Fraud Initiative in Wales 2022-23**

This report summarises the findings of the biennial National Fraud Initiative in Wales for the period 1 April 2022 to 31 March 2024. It helps prevent and detect fraud by sharing and matching sets of data electronically.

- **Active Travel**

We considered whether the Welsh Government is well placed to lead a step change in active travel rates.

- **Governance of Fire and Rescue Authorities**

As part of the Auditor General's local government studies programme in 2023-24, we reviewed the governance arrangements across the three Fire and Rescue Authorities (FRAs) in 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.

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

12 November 2024