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Gwent Police & Crime Commissioner and Chief Constable for Gwent Police

Joint Audit Committee 10 June 2021 – Audit Update Paper

2020-21 financial statements

- **Interim Audit**

We commenced our initial planning work in January 2021.

Our second interim audit took place across March and April. During this period, we tested pension lump sum payments and undertook further transaction testing for the 2020-21 financial year (months 9 and 10) in the following areas:

- Payroll;
- Non-Pay expenditure;
- Income
- Capital additions;
- Investments work; and
- Pension ers and ees

Testing of months 11 and 12 transactions for the above areas will be completed during the final phase of the audit.

- **Financial Statements Audit**

We have maintained regular contact with the Finance Team to discuss progress against the year-end closedown plan and to provide support as issues have arisen.

The Finance Team have continued working towards producing the draft financial statements by 31 May 2021, and we received the draft statements on 28 May 2021. We commenced the audit of the financial statements on 1 June 2021.

During the audit of the financial statements, we will assess progress made against the recommendations included within our Management Letter that was presented at the December 2020 Joint Audit Committee meeting. We will provide an update of the progress made against these recommendations at the July Joint Audit Committee meeting.

- **Call of audit date**

The Public Audit (Wales) Act 2004 provides electors with the right to ask questions and to make objections on the Authority's accounts to the Auditor General. The date on which the elector can ask questions or make objections to the Auditor General has been agreed as 9 July 2021.

Other matters for consideration

Audit Wales review of Shared Resource Service (SRS)

This review seeks to consider whether the SRS collaboration is sustainably delivering an effective, efficient, and economic provision within this dynamic environment, for now and for the future, for its partners both individually and collectively.

The third and final SRS Strategic Board workshop took place on 26 April 2021. A summary of the feedback from this workshop was shared with attendees on 24 May 2021.

The common themes from each of the three workshops is currently being analysed. A summary will be shared with all workshop attendees so that it can be used by them to inform the next steps for the SRS partnership. We would recommend that this summary is shared with Joint Audit Committee members once available.

Audit Wales review of collaboration of emergency services in Wales

Our review will evaluate how well emergency services are collaborating and integrating their response and operational delivery to ensure they remain resilient and sustainable by focusing on a real-time snapshot of their work looking at:

- How well emergency services currently work together?
- How well emergency services are performing?
- What do emergency services need to change to improve their resilience through greater collaboration and integration?

The first stage of this review, involving a desktop based exercise and looking at where and how services currently work together, has been completed. The second stage, which is forward looking, has now commenced.

The findings from this review will be set out in a report which we plan to issue in November 2021.

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 in February 2021:

- **In-sourcing the Welsh Government's ICT service March 2021**

Our report focuses on in-sourcing the Welsh Government's ICT service after years of out-sourcing.

- **Test, Trace, Protect in Wales: An Overview of Progress to Date March 2021**

This report sets out the main findings of how public services are responding to the delivery of TTP services in Wales.

- **Procuring and Supplying PPE for the COVID-19 Pandemic April 2021**

This report looks at the procurement and supply of PPE during the COVID-19 pandemic and focuses on the national efforts to supply health and social care in Wales.

- **COVID learning**

Our full suite of blog material is now embedded on our website rather than in a separate location. Among other things, COVID-learning related articles / blogs since our previous update include:

- The role of communities during the COVID-19 pandemic
- Crisis Governance
- Dynamic Strategy
- The impact of COVID-19 on the workforce
- Communication and engagement

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3 June 2021