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Police & Crime Commissioner for Gwent and Chief Constable of Gwent Police

Joint Audit Committee 8 December 2021 – Audit Update Paper

2020-21 financial statements

- **Post Project Learning**

On 29 September 2021, we held a joint post project learning session with the Finance Team, reviewing the processes involved in preparing the 2020-21 financial statements and our audit of them. We have reported the key learning points within our Management Letter as well as following up previous year's recommendations. We will continue to work with the Finance Team and maintain regular dialogue with them as we start planning the audit of accounts 2021-22.

An All Wales Police and Audit Wales post project learning session will be co-ordinated by South Wales Police in 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 2021-22 financial statements audit.

- **Annual Audit Letter 2020-21**

Following the completion of our audit of the 2020-21 financial statements we have issued our Annual Audit Letter to Management.

2021-22 financial statements

- **Audit Plan 2022**

Over the next two months we will begin our audit planning work, with the aim of presenting our agreed Audit Plan 2022 to the Spring 2022 Joint Audit Committee meeting. As part of this process, we will consider the work undertaken by Internal Audit to inform our audit planning.

- **Interim Audit Work**

We plan to undertake detailed interim audit testing during two visits between January and March 2022 and will be firming up dates over the coming weeks. We will also continue to work with Finance over the coming months to help ensure a smooth year-end closedown and final accounts audit.

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.

We have prepared a draft summary document which will be shared with members of the Strategic Board, as the overarching governance group of the SRS. The summary document can be used 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

This is the first time in Wales that all emergency services have collectively been the subject of a review. This review has provided an opportunity to provide independent assurance that emergency services are working effectively together and are jointly making the best use of their resources to keep people, homes and businesses safe and secure.

The first stage of the review involved a desktop-based review looking at what the emergency services and first responders provide, reviewing their resources, budgets, locations of fleet and assets, and identifying from where and how services currently work together.

The second stage which concluded late summer 2021, looked at options to improve resilience through better collaboration, integration and use of resources. Stage 2 was forward looking and looked to identify trends and proposals for collaboration which will support decisionmakers to pursue improvement opportunities.

We have now concluded our work and the draft report has been sent to the Joint Emergency Services Group (JESG) lead for clearance and we are on track to publish on 25 January 2022. The data tool to accompany the report has also been built and is also on track to be published on 25 January 2022.

Consultation of Fee Scales 2022-23

Our Fee Scales consultation will be published on our website by the end of November 2021. [Consultations | Audit Wales](#). The consultation invites views and comments on Audit Wales's proposals for fee rates for 2022-23 and other aspects of the statutory fee regime for audit work.

We would very much welcome your response to this consultation by 7 January 2021. Following the consultation, we will submit a Fee Scheme 2022-23 for consideration by the Senedd Finance Committee in early 2022.

Audit Wales publications

Our publications can be accessed via <https://www.audit.wales/publications>. Below are some that have been added in the last six months and may be of interest to you:

- **Picture of Public Services (September 2021)**

This report summarises key trends in public finances and sets out some of the key issues for future service delivery. The report is split into three parts:

- What happened with public services in 2010-11 to 2019-20.
- The response to COVID-19.
- The key challenges and opportunities for public services in the coming years.

The report identified five important areas for public service delivery where the Auditor General indicated he will be expecting to see progress in the coming years:

- Systems and culture to support new approaches to service delivery
- Purposeful collaboration
- Long-term financial and service planning that supports a rigorous and realistic approach to prevention
- Harnessing digital technology to make services more accessible
- Using data and information to learn and improve across the whole public service system

This report is part of a series of Picture of Public Services 2021 outputs. Underpinning the report is a series of sector-specific summaries, setting out key facts and analysis:

- A picture of local government (September 2021)
- A picture of healthcare (October 2021)
- A picture of social care (October 2021)
- A picture of schools (October 2021)
- A picture of higher and further education (October 2021)

- **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

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.

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

Tracy Veale - Audit Manager

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