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Gwent Police & Crime Commissioner and Chief Constable for Gwent Police

Joint Audit Committee 21 March 2024 – Audit Update Paper

2022-23 Financial Statements

- **Financial Statements Audit**

We held a post project learning (PPL) session on 15 January between the Finance Team and the audit team to reflect on the 2022-23 audit, and to put in place any agreed actions in readiness for the 2023-24 financial statements audit.

We have reported the key learning points within our Audit of Accounts Report Addendum 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 2023-24.

An All-Wales Police and Audit Wales PPL session, co-ordinated by South Wales Police Finance Team took place on 7 February. During this session the lessons learnt from the account's preparation and subsequent audits across all four Police Forces were shared. At this meeting we also discussed matters relevant to the planning of the 2023-24 financial statements audit.

- **Annual Audit Letter**

Following the completion of our audit of the 2022-23 financial statements we have issued our Annual Audit Letter to Management.

2023-24 Financial Statements

- **Audit Planning**

We have reassessed the position for the 2023-24 audit of accounts. Our position has improved on last year. During 2022-23 we made good progress embedding the new audit methodology and we are further ahead with our audit of Local Government this year than last. However, we are still contending with recruitment and retention challenges. The overall certification deadline for Local Government accounts will remain as 30 November

for 2023-24. Our challenge is to develop an appropriate profile of work for those bodies that produce their draft accounts by the end of June.

We will continue to work closely with management to discuss and agree the timings for the 2023-24 audit cycle. Whilst we will aim to present our agreed Audit Plan 2024 to the next Joint Audit Committee meeting, this will be dependent on when we undertake our planning work.

Other matters for consideration

Fee Scheme 2024-25

- In January 2024 we published the fee scheme for 2024-25, approved by the Senedd which provides the basis on which we charge fees.
- The fee scheme reflects our approved estimate for 2024-25 and sets out:
 - the enactments under which we charge audit fees;
 - the arrangements for setting those fees, which comprise either:
 - fee scales that set out fee ranges for particular areas of audit work in local government; or
 - fee rates for work not covered by fee scales.
- <https://www.audit.wales/publication/fee-scheme-2024-25>

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 September 2023:

- **Sustainable development – making best use of brownfield land and empty buildings (January 2024)**

This report examines how Welsh councils are supporting and encouraging repurposing and regeneration of vacant properties and brownfield sites into homes or for other uses.
- **Corporate Joint Committees – commentary on their progress (November 2023)**

Corporate Joint Committees (CJCs) are new corporate bodies which have similar powers and duties to councils. Over 2 years since their establishment in April 2021 and 12 months since they were given their core functions and duties in June 2022, it's clear that the CJC's are still in their infancy. They've put in place the building blocks for their development, and progress of the CJCs differ in different areas but overall, governance arrangements are not yet all in operation and there is much work to be done to meet their strategic planning responsibilities.

- **Springing Forward: Lessons from our work on workforce and assets (September 2023)**

This report looks at the work on asset management and workforce planning across all 22 councils carried out between 2021 and 2023. Councils in Wales went through rapid change in how and where their staff worked during the pandemic, characterised by a mass move to remote working. Our report found that councils were currently working through what their 'new normal' should look like.

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
5 March 2024