



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Joint Audit Committee 21 December 2016 – Update paper

1. The audit of the 2015-16 financial statements has been completed and closed

- We completed our audit of the 2015-16 financial statements and reported our findings to the Commissioner and Chief Constable, and to the Committee in its meeting of 15 September.
- The Commissioner and Chief Constable approved and signed the financial statements, and Anthony Barrett, on behalf of the Auditor General for Wales, signed the opinions by the required deadline of 30 September 2016.
- Looking forward to the 2016-17 audit, the Financial Audit Manager, Matthew Coe, will be rotating off the audit after nine years. The new manager will be Tracy Veale, and the Director, John Herniman, and Team Leader, Dave Burridge, remain unchanged.

2. Our local report on Community Safety and the Annual Audit Report have been agreed with the Commissioner and Chief Constable

- The Audit General for Wales has been undertaking an All Wales Local Government Improvement Study relating to Community Safety Partnerships. The national report is available at <http://www.audit.wales/publication/community-safety-wales> .
- We are also presenting the local report that we have agreed with the Commissioner and Chief Constable, to this meeting. We concluded that Gwent's Police and Crime Commissioner is helping co-ordinate activities with partners but complex working arrangements and poor alignment of plans are creating barriers to improving community safety.
- We have also completed our detailed review of the Value for Money Conclusion work for 2015-16 and our findings are in the Annual Audit Report presented to this meeting. We concluded that, again, the Commissioner and Chief Constable do have appropriate arrangements in place in the year to secure economy, efficiency and effectiveness in their use of resources. We noted that the Ethics Committee needs to be developed further and found that
 - The Commissioner and Chief Constable have well established frameworks in place to set, consult on and monitor performance against strategic objectives and priorities; and
 - The Commissioner and Chief Constable met their revenue budgets for 2015-16, and continue to respond positively to significant financial challenges.
- We will continue to liaise closely with Internal Audit and will consider their work, as appropriate, for our external audit of the financial statement and in forming our Value for Money Conclusion. Similarly, we will review the outcomes from HMIC's PEEL inspection of the Force and use this to support our Value for Money Conclusion. We will also continue to monitor the Commissioner and Chief Constable's progress in delivering efficiency savings and service transformation as part of meeting challenging financial objectives.

Matthew Coe
Financial Audit Manager
12 December 2016