



Police and Crime Commissioner for Gwent and the Chief Constable
Gwent Police

Summary Internal Controls Assurance (SICA) Report

July 2025

Draft

Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Joint Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work for Gwent Police as at 1st July 2025.

Green Dragon Environmental Accreditation

2. The Green Dragon Environmental Standard is a UK-based accreditation that recognises organisations for their effective environmental management practices. This standard is designed to help businesses of all sizes and sectors demonstrate their commitment to sustainability and environmental protection.

We have recently been successful in retaining the Green Dragon environmental accreditation. This marks 13 years of evidenced continual environmental improvement and good practices.

Over the years we have worked tirelessly to minimise the impact and maximise the benefits that our presence has on the environment and people around us. We strive to minimise our environmental footprint through efficient use of resources and sustainable practices. We have been proactive in identifying and reducing our impacts, with initiatives including installation of LED lighting, moving to green energy contracts, hybrid working, conversion of our fleet to hybrid and electric vehicles, and virtualisation of our servers.

We set annual environmental improvement targets to reduce our materials and resource consumption, which is measured against our carbon reduction plan, and we provide professional advice to our clients and customers to enable them to do the same.

We are now at a point where only 1% of our emissions are from scope 1 or 2 sources. Monitoring and reducing Scope 3 emissions present several significant challenges for all businesses. One major issue is the complexity and variability of data collection, as it requires extensive collaboration with numerous suppliers and partners who may have different reporting standards and capabilities. Additionally, lack of transparency and inconsistent data quality can hinder accurate measurement and reporting. Furthermore, the absence of standardised methodologies for calculating Scope 3 emissions adds to the complexity, making it hard to compare and benchmark performance across industries.

Despite these challenges, addressing Scope 3 emissions is essential for comprehensive climate action, and TIAA has already committed to being net zero in its operations and supply chain by 2030.

Climate Sustainability

3. Climate sustainability is gaining significant momentum within the public sector, with organisations at various stages of their journey towards achieving net zero emissions. Some are merely beginning to understand what this journey entails, while others are advancing rapidly, demonstrating varying maturities in their strategies and action plans to meet their objectives.

At TIAA, we comprehend the complexities our clients encounter in achieving these objectives, including substantial financial constraints and competing priorities. Additionally, clients must navigate the uncertainty of their final destination and how to evaluate their progress.

In consideration of these challenges, we have developed 'Eco Smart,' our climate sustainability maturity assessment tool. This tool leverages our expertise across 11 distinct areas, ranging from energy efficiency and water consumption to employee engagement and training. Eco Smart is designed to evaluate our clients' current maturity relative to their climate sustainability strategies and their aptitude towards achieving net zero. It provides insights into the maturity, progress, and steps necessary to accomplish the established strategies.

Let us support you along your journey.

Audits completed since the last SICA report to the Joint Audit Committee

4. The table below sets out details of audits finalised since the previous meeting of the Joint Audit Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Capital Programme	Substantial	13 th February 2025	11 th March 2025	17 th March 2025	-	-	-	-
Creditors	Substantial	2 nd February 2025	11 th March 2025	17 th March 2025	-	-	1	1
Occupational Health - Referral Process and Cost	Substantial	25 th October 2025	11 th March 2025	17 th March 2025	-	-	1	-
Estates Management - Strategy	Reasonable	25 th March 2025	28 th March 2025	28 th March 2025	-	3	-	-
General Ledger	Substantial	11 th March 2025	28 th March 2025	28 th March 2025	-	-	-	-
Contract Management	Limited	6 th May 2025	13 th May 2025	13 th May 2025	1	6	1	-
HR Management Skills Map and Planning	Reasonable	15 th May 2025	15 th May 2025	16 th May 2025	-	4	4	1
Folow Up	N/A	21 st May 2025	17 th June 2025	18 th June 2025	N/A	N/A	N/A	N/A

5. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the Annual Plans 2024/25 and 2025/26

6. Our progress against the Annual Plan for 2024/25 and 2025/26 are set out in Appendix A and B

Changes to the Annual Plan 2024/25 and 2025/26

7. No changes have been made to the planned work for 2024/25 and 2025/26.

Progress in actioning Urgent (Priority 1) recommendations

8. We have made one Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA in relation to the review of Contract Management which is on the agenda.

Frauds/Irregularities

9. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

10. We have issued a number of briefing notes and fraud digests since the previous SICA report, shown in Appendix C.

Responsibility/Disclaimer


11. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.


Appendix A: Progress against Annual Plan 2024-25

System	Planned Quarter	Current Status	Comments
Collaborative			
Uniform Stores	2	Final report issued 09/01/2025	Presented to JAC March 2025
Health and Safety	2	Final report issued 07/11/2024	Presented to JAC November 2024
Sustainability	2	Final report issued 28 th February 2025	Presented to JAC March 2025
Payroll	3	Final report issued 10 th February 2025	Presented to JAC March 2025
ISO Accreditation	3	Cancelled by each force	
Connect Teams Channel	4	Cancelled by each Force	
HR Recruitment and Training	4	Fieldwork commenced: 22/01/2024	Deferred to 2024/25
Gwent Police Only			
Proceeds of Crime Act 2002 (POCA)	1	Final report Issued: 01/07/2024	Presented to JAC September 2024
HR Management – Absence Management	1	Final report issued 11/11/2024	Presented to JAC November 2024
Business Continuity Management	2	Final report issued 16/01/2025	Presented to JAC March 2025
Contract Management	2	Final report issued 13/05/2025	Moved to Q4 at the request of Management – Presented to July 2025 meeting
Vetting	2	Final report Issued: 16/10/2024	Presented to JAC November 2024
HR Management – Skills Map and Planning	2	Draft report issued 16/04/2025	Moved to Q4 at the request of Management - Presented to July 2025 meeting
Occupational Health – Referral, Process and Cost	2	Final report issued 17/03/2025	Presented to JAC March 2025
Whistleblowing	2	Final report issued 03/01/2025	Presented to JAC March 2025

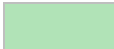
System	Planned Quarter	Current Status	Comments
General Ledger	3	Final report issued 28/04/2025	Presented to July 2025 meeting
Creditors	3	Final report issued 17/03/2025	Presented to July 2025 meeting
Capital Programme	4	Draft report issued 17/03/2025	Presented to July 2025 meeting
Estates Management – Strategy	4	Final report issued 28/03/2025	Presented to July 2025 meeting
Follow Up – Interim		Final report issued 18/06/2025	Presented to July 2025 meeting as part of the Year-End Follow up report
Follow up – Year End		Final report issued 18/06/2025	Presented to July 2025 meeting
Contingency	1-4	To be used as required	
Annual Planning	1-4	Revised draft issued 30/05/2024	
Annual Report	1	Final report issued	
Audit Management	1-4		

KEY:

 To be commenced

 Site work commenced

 Draft report issued

 Final report issued

Appendix B: Progress against Annual Plan 2025-26

System	Planned Quarter	Current Status	Comments
Collaborative			
Body Worn Video and facial recognition technology	1	Planned start September 2025; awaiting confirmation	Lead Force – South Wales Police Moved to Q2 at the request of South Wales Police
Uncertainty and Risk Management	1	Fieldwork in progress	Lead Force – South Wales Police
Workforce Planning	1	Planned start date 13 th August 2025	Lead Force – North Wales Police
Security of Seized Proceeds of Crime (Cash and Assets)	2	Planned start date 21 st July 2025	Lead Force – North Wales Police
Commissioner's Grants	2	Planned start date 15 th July 2025	Lead Force – Gwent Police
Overtime and Additional Allowances	2	Fieldwork in progress	Lead Force – North Wales Police
Creditors	3	Planned start date 10 th October 2025	Lead Force – Dyfed-Powys Police
Payroll	3	Planned start date 17 th October 2025	Lead Force – Dyfed-Powys Police
Capital Programme and fixed assets	4	Planned start date 19 th January 2026	Lead Force – Dyfed-Powys Police
Corporate Communications	4	Planned start date 12 th January 2026	Lead Force: - Dyfed-Powys Police
Gwent Police Only			
Fleet Management – Repairs and Maintenance	1	Planned start date 17 th July 2025	
Complaints (OPCC)	1	Planned start date 14 th July 2025	Moved to Q2 at the request of Management
Contract Management	2	To be arranged once contract to be reviewed has been agreed	
Evidential Property	3	Suggested start 8 th September 2025	
Budgetary Control	3	Suggested start 15 th September 2025	

Service Improvement Board	3	Suggested start 3 rd November 2025	
Welsh Language Standards	3	Suggested start 20 th October 2025	
Strategic Planning	4	Suggested start 26 th January 2026	
Estates Management – Strategy	4	Suggested start 12 th January 2026	
Social Media	4	Suggested start 19 th January 2026	
Follow Up – Interim	2	Suggested start 25 th September 2025	
Follow up – Year End	4	Suggested start 16 th February 2026	
Liaison with Audit Wales	1-4	To be used as required	
Annual Planning	1	Draft report issued 9 th April 2025	
Annual Report	4		
Audit Management	1-4		

KEY:


	To be commenced		Site work commenced		Draft report issued		Final report issued
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Appendix C: Briefings on Developments in Governance, Risk and Control

TIAA produce regular briefing notes to summarise new developments in Governance, Risk, Control, Counter Fraud and Security Management which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those briefings issued in the last three months which may be of relevance to Gwent Police is given below:

Summary of recent Client Briefings and Alerts

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
9 May 2025	All	Video	Eco SMART	Eco SMART - TIAA	In this short video find out more about Eco SMART, TIAA's new climate change maturity assessment tool.
9 May 2025	All	Newsletter	Fraud Stop Healthcare – Spring 2025	Fraud Stop Healthcare - Spring 2025 - TIAA	Our Fraud Stop publication features emerging fraud trends identified at healthcare organisations, case studies that our specialists have been involved in and methods of fraud prevention.
6 May 2025	All	Video	TIAA's Secure Scan – Vulnerability Scanning Subscription Service	TIAA's Secure Scan - Vulnerability Scanning Subscription Service - TIAA	In this video TIAA's Peter Sheppard, Director – Digital and Angela Ward, Director – Housing discuss what Secure Scan is, how it's different from an annual penetration test and the common risks identified by Secure Scan.
1 May 2025	All	Campaign	Internal Audit Awareness Month	Internal Audit Awareness Month - TIAA	International Internal Audit Awareness Month helps promote the value of internal audit both inside and outside of organisations.

29 April 2025	Local Government and Healthcare	Webinar	Procurement Act Webinar – Healthcare and Local Government	Procurement Act Webinar - Healthcare and Local Government - TIAA	In this webinar we discuss the impact the new Procurement Act legislation will have and how NHS and Local Government senior management, Audit Committees and Trustees should prepare for its implementation.
10 April 2025	All	Security Alert	Martyn's Law Gains Royal Assent	Martyn's Law Gains Royal Assent - TIAA	The Terrorism (Protection of Premises) Bill – 'Martyn's Law' – has gained Royal Assent and became an Act of Parliament. Premises and events will be better prepared to respond to terror attacks as landmark legislation known as Royal Assent was granted to create the new law on 3 rd April 2025.
25 March 2025	ALL	Security Alert	Security Industry Authority (SIA) Moves to Homeland Security in Home Office	Security Industry Authority (SIA) Moves to Homeland Security in Home Office - TIAA	As the government prepares for the introduction of the new counter terrorism legislation under the Terrorism (Protection of Premises) Bill, on 13 th March it was announced that the SIA – the regulator of the private security industry – is to come under the portfolio of the Minister of State for Security in the Home Office.
14 March 2025	ALL	TIAA Article	B Corp Month – Client Communication	 TIAA_B Corp Month.pdf	This article highlights the importance of being a B Corp and the positive impact TIAA can have, showcasing our commitment to these values.
18 March 2025	ALL	Security Alert	Terrorism (Protection of Premises) Bill – Martyn's Law	Terrorism (Protection of Premises) Bill – Martyn's Law - TIAA	We have an important update on the Terrorism (Protection of Premises) Bill, also known as Martyn's Law. This Bill, named in honour of Martyn Hett, a victim of the 2017 Manchester Arena attack, aims to enhance security at publicly accessible venues across the UK.
11 March 2025	ALL	TIAA news	Celebrating B Corp Month: Our Positive Impact	Celebrating B Corp Month: Our Positive Impact - TIAA	Being a B Corp means we're committed to balancing purpose and profit, ensuring that our business decisions benefit not just shareholders, but also our employees, communities, and the environment. In this article, we're proud to share our latest statistics and celebrate the positive impact we've made together.