



Gwent Police & Crime Commissioner and Chief Constable for Gwent Police

Joint Audit Committee 11 December 2019 - Update Paper

2018-19 financial statements

Annual Audit Letter 2018-19

Following the completion of our audit of the 2018-19 financial statements and our value for money conclusion work, we have now issued our Annual Audit Letter for 2018-19.

At the July Joint Audit Committee meeting, we informed members that due to some of the difficulties faced, additional audit resource was required to complete the audit of the 2018-19 financial statements within the agreed timescales, and there was a likelihood that the audit fee this year would be higher than the estimated audit fee of £82,600, that was included in the Audit Plan 2019. We can now confirm that the additional audit fee amounts to £7,822. This additional fee has been agreed with management and reported within our Annual Audit Letter.

Value for money conclusion work

In addition to our standard audit programme for our value for money work, we are currently in the process of undertaking a more focused piece of work, reviewing the arrangements in place for securing economy, efficiency and effectiveness when undertaking collaborative working between police forces in Wales. We agreed a project brief for this work in October 2019. This work is currently ongoing, and our findings will be shared with the Commissioner and the Chief Constable in early 2020.

Post Project Learning

On 30 September 2019, we attended a joint post project learning session with the Finance Team, reviewing the processes involved in preparing the 2018-19 financial statements and our audit of them. We have reported the key learning points within our Management Letter, and the Finance Team have produced an agreed action plan to help facilitate a more efficient and effective financial statements closedown and audit process for 2019-20.

An All Wales Police and WAO post project learning session took place on 25 November, at which lessons learnt from across all four Police Forces was shared. At this meeting, we also began discussing matters relevant to the planning of the 2019-20 financial statements audit.

2019-20 financial statements

Change to our audit team

Due to internal restructuring and reallocations of staff to audits, Helen Williams will be joining the Gwent Police audit team, taking over from Kathryn Watts.

Audit Plan 2020

Over the next two months we will undertake our audit planning work, with the aim of presenting our agreed Audit Plan 2020 to the March 2020 JAC meeting. As part of this process we will consider the work undertaken by Internal Audit to see if there are areas of their work which we can place reliance on.

Interim Audit Work

We will undertake detailed interim audit testing in January and March 2020. We will also continue to work with Finance over the coming months to help ensure a smooth year-end closedown and final accounts audit so that we have agreed final versions of the financial statements for approval by the Joint Audit Committee by the end of July 2020.

Other matters for consideration

WAO review of Shared Resource Service (SRS)

In 2015, the Wales Audit Office published a review of the establishment of the SRS. Since we undertook that review, the number of bodies who are now partners of SRS has doubled. The digital and technological world has moved forward substantially, and body's transformation programmes have had to evolve to try and sustainably address the social, economic, and environmental short- and long-term challenges they are facing. Having an effective IM&T service is fundamental to enabling and achieving any transformation.

This review will seek 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 met with each of the partners to understand all perspectives of the SRS and have used this information to shape the design of our review and inform our Project Brief which will be issued before Christmas.

We will feedback our findings from this review at a joint feedback and action planning workshop with each of the partners in April 2020. This will be followed by a short joint report which will also summarise our findings, including proposals for improvement or recommendations where relevant.

WAO publications

In November, we published Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act <https://www.audit.wales/publication/progress-implementing-violence-against-women-domestic-abuse-and-sexual-violence-act>

We have examined how the new duties and responsibilities of the Violence Against Women, Domestic Abuse and Sexual Violence (Wales) Act are being rolled out and delivered. Our work concluded that victims and survivors of domestic abuse and sexual violence are often let down by an inconsistent, complex and fragmented system.

Tracy Veale - Financial Audit Manager

3 December 2019