



Police and Crime Commissioner for Gwent and  
Chief Constable Gwent Police

Internal Audit Annual Report

June 2025

Draft

# Executive Summary

## Introduction

This is the 2024/25 Annual Report by TIAA on the internal control environment at Police and Crime Commissioner for Gwent and Chief Constable Gwent Police. The annual internal audit report summaries the outcomes of the reviews we have carried out on the Julian House's framework of governance, risk management and control.

Our approach is based on the International Standards for the Professional Practice of Internal Auditing which have been developed by the Institute of Internal Auditors (IIA) and incorporate the Public Sector Internal Audit Standards (PSIAS). In 2022, TIAA commissioned an External Quality Assessment (EQA) of its internal audit service. The independent EQA assessor was able to conclude that TIAA 'generally conforms to the requirements of the Public Sector Internal Audit Standards and the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF).' 'Generally conforms' is the highest rating that can be achieved using the IIA's EQA assessment model. Ongoing quality assurance work was carried out throughout the year and we continue to comply with ISO 9001:2015 standards.

### HEAD OF INTERNAL AUDIT'S ANNUAL OPINION

**TIAA is satisfied that, for the areas reviewed during the year, Police and Crime Commissioner for Gwent and Chief Constable Gwent Police has reasonable and effective risk management, control and governance processes in place.**

**This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by Julian House from its various sources of assurance.**

## Internal Audit Planned Coverage and Output

The 2024/25 Annual Audit Plan approved by the Joint Audit Committee was for 155 days of internal audit coverage in the year. Two contingency days were included but not used in the year. \* A review of HR Management – Recruitment and Training was also deferred from 2023/24)

During the year there were two changes to the Audit Plan and these changes were approved by the Joint Audit Committee. The Collaborative - Connect Teams Channel and ISO Accreditation reviews was cancelled by all four forces and these changes were approved by the Joint Audit Committee.

The planned work that has been carried out against the plan and the status of work not completed is set out at Annex A.

## Assurance

TIAA have carried out 18 reviews, 16 of which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve the Police and Crime Commissioner for Gwent and Chief Constable Gwent Police objectives. Interim and Final Follow Up reviews were also undertaken. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Details of these are provided in Annex A and a summary is set out below.

Assurance Assessments	Number of Reviews	Previous Year
Substantial Assurance	7	12
Reasonable Assurance	7	7
Limited Assurance	2	2
No Assurance	-	-

The areas on which the assurance assessments have been provided can only provide reasonable and not absolute assurance against misstatement or loss and their effectiveness is reduced if the internal audit recommendations made during the year have not been fully implemented.

We made the following total number of recommendations on our audit work carried out in 2024/25. The numbers in brackets relate to 2023/24 recommendations.

Urgent	Important	Routine
1 (1)	40 (19)	39 (31)

### Audit Summary

**Control weaknesses:** There were two areas where it was assessed that the effectiveness of the internal control arrangements provided a 'Limited' – Information Disclosures and Proceeds of Crime Act 2002 (POCA).

**Recommendations Made:** We have analysed our findings/recommendations by risk area and these are summarised below.

Risk Area	Urgent	Important	Routine
<b>Directed</b>			
Governance Framework	1 (0)	18 (6)	12 (8)
Risk Mitigation	0 (1)	1 (0)	1 (1)
Compliance	0 (0)	13 (8)	21 (17)
<b>Delivery</b>			
Performance Monitoring	0 (0)	3 (3)	0 (3)
Sustainability	0 (0)	2 (0)	0 (2)

Resilience	0 (0)	3 (2)	5 (0)
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**Operational Effectiveness Opportunities:** One of the roles of internal audit is to add value and during the financial year we provided advice on opportunities to enhance the operational effectiveness of the areas reviewed and the number of these opportunities is summarised below.

Operational
6 (12)

### Independence and Objectivity of Internal Audit

There were no limitations or restrictions placed on the internal audit service which impaired either the independence or objectivity of the service provided.

### Performance and Quality Assurance

The following Performance Targets were used to measure the performance of internal audit in delivering the Annual Plan.

Performance Measure	Target	Attained
Completion of Planned Audits	100%	100%
Audits Completed in Time Allocation	100%	100%
Final report issued within 10 working days of receipt of responses	95%	100%
Compliance with IIA Internal Audit Standards	100%	100%

### Release of Report

The table below sets out the history of this Annual Report.

Date Draft Report issued:	20 <sup>th</sup> June 2025
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# Annexes

## Annex A

### Actual against planned Internal Audit Work 2024/25

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
HR Management – Recruitment and Training (Deferred from 2023/24)	Assurance	0	0	-	Fieldwork ongoing (7 days brought forward from 23/24)
Uniform Stores	Assurance	6	7	Reasonable	Final Report Issued (1 additional day as agreed)
Health and Safety	Compliance	6	6	Reasonable	Final Report Issued
Sustainability	Assurance	6	6	Reasonable	Final Report Issued
Payroll	Assurance	5	5	Substantial	Final Report Issued
ISO Accreditation	Assurance	6	0	N/A	Cancelled
Connect Teams Channels	Assurance	6	0	N/A	Cancelled
Proceeds of Crime Act 2002 (POCA)	Assurance	6	6	Reasonable	Final Report Issued
HR Management – Absence Management	Assurance	7	7	Reasonable	Final Report Issued
Business Continuity Management	Assurance	10	10	Limited	Final Report Issued
Contract Management	Compliance	6	6	Limited	Final Report Issued
Vetting	Assurance	6	6	Substantial	Final Report Issued
HR Management – Skills Map and Planning	Assurance	7	7	Reasonable	Final Report Issued
Occupational Health – Referral, Process and Cost	Assurance	6	6	Substantial	Final Report Issued
Whistleblowing	Assurance	7	7	Substantial	Final Report Issued
General Ledger	Assurance	5	5	Substantial	Final Report Issued
Creditors	Assurance	6	6	Substantial	Final Report Issued
Capital Programme	Assurance	5	5	Substantial	Final Report Issued
Estates Management – Strategy	Assurance	7	7	Reasonable	Final Report Issued

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Follow Up - Interim	Follow Up	5	5	N/A	Final Report Issued
Follow Up – Year End	Follow Up	5	5	N/A	Final Report Issued
Contingency	-	7	0	-	Not used
Liaison with Audit Wales	Management	2	2	-	
Annual Planning	Management	4	4	-	Final Report Issued
Annual Report	Management	4	4	-	Final Report Issued
Audit Management	Management	15	15	-	
<b>Total Days</b>		<b>155</b>	<b>137</b>		