

# **Police and Crime Commissioner for Gwent and Chief Constable of Gwent Police – Annual Audit Summary 2025**

Date issued: November 2025



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# Introduction



**Adrian Crompton**

Auditor General for  
Wales

I am pleased to share my Annual Audit Summary for the Police and Crime Commissioner for Gwent and the Chief Constable of Gwent Police. It summarises the main findings from my 2025 audit work undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004 and the Well-Being of Future Generations (Wales) Act 2015.

I provided an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My audit team has also assessed whether the Commissioner and Chief Constable have made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, and has acted in line with the sustainable development principle.

The Annual Audit Summary should be shared with those charged with governance. I will then make the summary available to the public on the [Audit Wales website](#).

I would like to extend my gratitude to the Commissioner and Chief Constable's officers for their help and cooperation throughout my audit.

## Your audit at a glance

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I received the draft accounts in line with the statutory deadline of 30 June 2025. The quality of the draft accounts and working papers requires improvement.



I issued an unqualified opinion on the accounts in advance of the statutory deadline of 31 October 2025. There were three uncorrected misstatements above our trivial level in the accounts. There was one significant issue to report.



My audit team made one recommendation to the Police and Crime Commissioner and Chief Constable which focused on the quality and timeliness of audit evidence.



My audit team has completed the audit work as set out in my Audit Plan dated May 2025.

# Audit of accounts findings

Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation's financial performance and set out its net assets/reserves, total comprehensive income and expenditure, and cash flows. My annual audit of those accounts provides an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My responsibilities in auditing the accounts are described in my [Statement of Responsibilities](#) publications, which are available on the [Audit Wales website](#).

The draft accounts were presented for audit on 30 June 2025. This was in line with the deadline of 30 June 2025 set by the Welsh Government. The quality of the draft accounts presented for audit requires improvement.

## My audit opinion

I must report issues arising from my work to those charged with governance for consideration before I issue my audit opinion on the accounts. I reported these issues within my Audit of Accounts Report to the Joint Audit Committee on 22 October 2025.

## Accuracy of preparation

A number of changes were made to the draft accounts arising from my audit work.

There were three uncorrected misstatements above our trivial level but lower than materiality relating to the implementation of IFRS 16:

- The understatement of the Right-of-Use (ROU) assets brought forward balance, £1.5 million;
- Incorrect classification of Right-of-Use assets, £0.2 million;
- Incorrect classification of long- and short-term lease liabilities, £1.4 million.

I reported significant concerns over the quality and timeliness of the audit evidence provided to us. There were substantial delays in the provision of certain working papers and responses to audit enquiries across several areas of the accounts took a significant number of weeks to resolve. When

received the quality of some working papers were not at the required standard. For instance, the working papers supporting the IFRS 16 transactions and disclosures in the accounts required several reworkings yet still did not provide a considered, consistent and detailed documentation of key judgements taken by management which supported the accounting entries.

When the accounts production and audit window reduces further next year, if similar issues are encountered it will prevent us from achieving the statutory certification deadline.

My work did not identify any material weaknesses in internal controls (as relevant to my audit), but I made one recommendation(s) which related to the quality and timeliness of audit evidence. Progress against the recommendation will be monitored during next year's audit.

The Commissioner and Chief Constable's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements and with my knowledge of the Commissioner and Chief Constable.

I concluded that the Commissioner and Chief Constable's accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them.

## Audit completion

I issued the certificate confirming that the audit of accounts for 2024-25 was completed on 4 November 2025.

# Use of Resources Findings

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## Arrangements in place to secure economy, efficiency and effectiveness in their use of resources

My team looked at the design and implementation of the Commissioner's and Chief Constable's arrangements to secure economy, efficiency and effectiveness in their use of resources.

The criteria my team used for assessing the arrangements and a summary of my findings are included at **Appendix 1**.

I found that the Commissioner and Chief Constable have appropriate arrangements in place to secure economy, efficiency and effectiveness in their use of resources.

# Appendix 1 – criteria and findings

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## Exhibit 1: criteria for assessing arrangements

### Corporate performance management and financial management arrangements

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### Questions on arrangements

Establishing objectives determining policy and decision making

- Has the Commissioner/Chief Constable put in place arrangements for setting, reviewing and implementing their strategic and operational objectives?

Meeting the needs of users, stakeholders and the local population

- Has the Commissioner/Chief Constable put in place channels of communication with the local population, users of the service, and other stakeholders including partners, and are there monitoring arrangements to ensure that key messages about services are taken into account?

Monitoring and reviewing performance

- Has the Commissioner/Chief Constable put in place arrangements for monitoring and scrutiny of performance, to identify potential variances against strategic objectives, standards and targets, for taking action where necessary and reporting to the Commissioner/Chief Constable?

Compliance with established policies

- Has the Commissioner/Chief Constable put in place arrangements to maintain a sound system of internal control, including those for ensuring compliance with laws and regulations, and internal policies and procedures?
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Operational and financial risks

- Has the Commissioner/Chief Constable put in place arrangements to manage their significant business risks?
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Managing financial and other resources

- Has the Commissioner/Chief Constable put in place arrangements to evaluate and improve the value for money they achieve in their use of resources?
  - Has the Commissioner/Chief Constable put in place arrangements to ensure that their spending matches their available resources?
  - Has the Commissioner/Chief Constable put in place arrangements for managing and monitoring performance against budgets, taking corrective action where appropriate, and reporting the results to senior management and the Commissioner/Chief Constable?
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Proper standards of conduct

- Has the Commissioner/Chief Constable put in place arrangements for monitoring and scrutinising performance, to identify potential variances against strategic objectives, standards and targets for taking action?
  - Has the Commissioner/Chief Constable put in place arrangements that are designed to promote and ensure probity and propriety in the conduct of their business?
-

## Exhibit 2: summary of findings

**Have auditors identified any indications that proper arrangements may not be in place from a review of the following sources during the course of their normal audit work?**

### Findings and conclusion

Based on findings below there are no indications that proper arrangements may not be in place.

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Audit of accounts

Unqualified opinion issued on 30 October 2025.

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Budget reporting

The Medium-Term Financial Strategy 2024-25 2028-29 outlines budget requirements and spending expectations. This strategy is (four-year forward view) refreshed annually to ensure forthcoming funding shortfalls are identified early and corrective action taken, thus ensuring resources match planned expenditure.

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Review of key papers e.g. strategies, plans and meeting papers

We reviewed key papers to assess whether the Financial Statements and Annual Governance Statement were consistent with the information obtained during the audit. No inconsistencies or other issues were identified.

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His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Inspection reports

HMICFRS published the findings of their latest PEEL assessment in June 2025. The inspection assessed ten areas of policing, and the force received graded judgements in nine of these areas as follows:

**Outstanding**

- Recording data about crime

**Adequate**

- Police powers and public treatment
- Preventing crime
- Responding to the public
- Managing offenders
- Developing a positive workplace

**Requires improvement**

- Investigating crime
- Protecting vulnerable people
- Leadership and force management

Although there are some areas identified as requiring improvement, there is nothing indicating that proper arrangements are not in place.

HMICFRS identified 18 Areas for Improvement (AFIs) during its assessment. AFI's have assigned owners at Superintendent/Chief Superintendent level, or police staff equivalent. Progress updates are captured via monthly meetings between the Governance and Assurance department and the owner. An overview of progress is presented to the relevant force Board monthly. Spotlight reports, which focus on specific AFIs, are presented to the Force Improvement Board for scrutiny

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Internal audit reports - TIAA

During 2024-25 Internal Audit (TIAA) undertook 18 reviews (21: 2023-24), 16 of which were given an assurance rating.

- Seven were assessed as providing substantial assurance (12: 2023-24).
- Seven were assessed as providing reasonable assurance (7: 2023-24).
- Two were assessed with limited assurance (2: 2023-24).

The Head of Internal Audit opinion was:

- TIAA is satisfied that, for the areas reviewed during the year, the Police and Crime Commissioner for Gwent and Chief Constable of Gwent Police have 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 the Office of the Police and Crime Commissioner for Gwent and the Chief Constable of Gwent Police from its various sources of assurance.
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Internal audit reports – Torfaen  
County Borough Council  
(TCBC)

Responsible for providing  
internal audit services for the  
Shared Resource Service  
(SRS) of which Gwent Police is  
one of five partners.

During 2024-25 TCBC carried out 11 (12:2023-24)  
reviews, generating one 'moderate', two (3:2023-  
24) 'substantial' and eight (9:2023-24) 'full' audit  
opinions.

The Head of Internal Audit Opinion was:

- We are satisfied that sufficient audit work has been undertaken to allow an overall opinion to be given as to the adequacy and effectiveness of governance, risk management and control. It should be noted that assurance can never be absolute. The most that the internal service can provide is reasonable assurance that there are no major weaknesses in the system of internal control.

# Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use three lines of assurance to show how we achieve this. We have set up an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



## Our People

- Selection of right team
- Use of specialists
- Supervisions and review



## Arrangements for achieving audit quality

### Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



## Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

## Further information

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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

