



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

Summary Internal Controls Assurance (SICA) Report

June 2026

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 24th June 2026.

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

2. 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
Contract Management	Substantial	13 th February 2026	26 th February 2026	26 th February 2026	-	-	2	-
Collaborative - Corporate Communications	Reasonable	5 th February 2026	27 th February 2026	27 th February 2026	-	3	-	1
Information Disclosures	Substantial	10 th March 2026	11 th March 2026	11 th March 2026	-	-	-	-
Collaborative - Capital Programme and fixed assets	Substantial	20 th February 2026	27 th February 2026	13 th March 2026	-	-	-	-
Strategic Planning	Substantial	12 th February 2026	17 th March 2026	17 th March 2026	-	-	1	-
Collaborative - Body Worn Video and facial recognition technology	Substantial	20 th March 2026	16 th April 2026	21 st April 2026	-	-	-	-
Welsh Language Standards	Reasonable	19 th May 2026	9 th June 2026	9 th June 2026	-	1	2	1
Interim Follow Up	N/A	3 rd December 2025	10 th June 2026	10 th June 2026	-	-	-	-

3. 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 for 2025/26 and 2026/27

4. Our progress against the Annual Plans for 2025/26 and 2026/27 are set out in Appendix A.

Changes to the Annual Plan 2025/26

5. The following changes have been made to the planned work for 2025/26.

Changes to Approved Plan

Review	Rationale
Commissioner’s Grants	Cancelled by Management and replaced by a Follow Up of Uniform Stores and Contract Management - Laundry
Complaints (OPCC)	Cancelled by Management and replaced by Information Disclosures
Estates Management – Strategy	Cancelled by Management

Progress in actioning High Risk (Priority 1) recommendations

6. We have made no new Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. The table below summarises the extent to which confirmation has been received that management actions have been taken that the risk exposure identified has been effectively mitigated.

Mitigating risk exposures identified by internal audit reviews

Review	Date	Priority 1		
Evidential Property	October 2025	0	0	2

Frauds/Irregularities

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

Other Matters

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

Responsibility/Disclaimer

10. 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 2025-26

System	Planned Quarter	Current Status	Comments
Collaborative			
Body Worn Video and facial recognition technology	1	Final report issued 21 st April 2026	Lead Force – South Wales Police Moved to Q2 at the request of South Wales Police
Uncertainty and Risk Management	1	Final report issued 15 th August 2025	Lead Force – South Wales Police
Workforce Planning	1	Final report issued 19 th November 2025	Lead Force – North Wales Police
Security of Seized Proceeds of Crime (Cash and Assets)	2	Final report issued 2 nd October 2025	Lead Force – North Wales Police
Commissioner's Grants	2	Cancelled	Cancelled by management and replaced by Follow Up of Uniform Stores and Contract Management - Laundry
Overtime and Additional Allowances	2	Final report issued 29 th September 2025	Lead Force – North Wales Police
Creditors	3	Final report issued 16 th February 2026	Lead Force – Dyfed-Powys Police
Payroll	3	Final report issued 6 th January 2026	Lead Force – Dyfed-Powys Police
Capital Programme and fixed assets	4	Final report issued 13 th March 2026	Lead Force – Dyfed-Powys Police
Corporate Communications	4	Final report issued 27 th February 2026	Lead Force: - Dyfed-Powys Police
Gwent Police Only			
Fleet Management – Repairs and Maintenance	1	Final report issued 8 th August 2025	
Complaints (OPCC)	1	Cancelled	Cancelled by management and replaced by Information Disclosures
Contract Management	2	Final report issued 26 th February 2026	
Evidential Property	3	Final report issued 17 th October 2025	
Budgetary Control	3	Final report issued 16 th October 2025	

Service Improvement Board	3	Final report issued 19 th January 2026	
Welsh Language Standards	3	Final report issued 9 th June 2026	Moved to Q4 at the request of Management
Strategic Planning	4	Final report issued 17 th March 2026	
Estates Management – Strategy	4	Cancelled	Cancelled by Management
Social Media	4	Final report issued 13 th February 2026	
Information Disclosures	4	Final report issued 11 th March 2026	Replacement for Complaints (OPCC)
Follow Up – Uniform Stores and Contract Management - Laundry	4	Draft report issued 20 th May 2026	Replacement for Commissioner’s Grants (OPCC)
Follow Up – Interim	2	Final report issued 10 th June 2026	
Follow up – Year End	4	Draft report issued 20 th May 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:

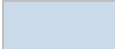
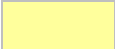
	To be commenced		Site work commenced		Draft report issued		Final report issued
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Appendix A: Progress against Annual Plan 2026-27

System	Planned Quarter	Current Status	Comments
Collaborative			
Risk Management - Mitigating Controls	1	Fieldwork complete for Gwent Police	Lead Force – Gwent Police
HR Management - Wellbeing Strategy: Occupational Health and Absence	1	Planned start date 29 th September 2026	Lead Force – Gwent Police Moved to Q2 at the request of South Wales Police
Annual Governance Statement	1	Planned start date 9 th July 2026	Lead Force – South Wales Police Moved to Q2 at the request of South Wales Police
Data Protection / GDPR	2	Suggested start date 10 th August 2026	Lead Force – South Wales Police
Performance Management	2	Suggested start date 8 th February 2027	Lead Force – Gwent Police Moved to Q4 at the request of each force due to new National Performance Framework
Property Subject to Charge (Evidential Property)	2	Planned start date 10 th July 2026	Lead Force – North Wales Police
Pensions Governance (TPR requirements / security of transfers out)	3	Suggested start date 13 th November 2026	Lead Force – Dyfed-Powys Police
Counter Fraud – External Exposure - Digital Threats	3	TBC	Lead Force – Dyfed-Powys Police
Creditors	3	Planned start date 4 th November 2026	Lead Force – North Wales Police
Payroll	3	Planned start date 2 nd November 2026	Lead Force: - Dyfed-Powys Police
Estate Management – Planned and Preventative Maintenance	3	Planned start date 23 rd November 2026	Lead Force – South Wales Police
Joint Scientific Investigation Unit	3	Planned start date 14 th December 2026	Lead Force – South Wales Police Moved to Q3 at the request of Dyfed-Powys Police due to the timing of them joining the Joint Unit
Gwent Police Only			

ICT – Governance	1	Suggested start date 5 th October 2026	Moved to Q3 at the request of Management due to timing of new ICT in-house arrangements
Debtors	2	Planned start date 8 th July 2026	
Contract Management	2	Planned start date 1 st September 2026	
Community Engagement	2	Suggested start date 24 th August 2026	
Interim Follow Up	2	Suggested start date 14 th September 2026	
Treasury Management	3	Planned start date 7 th December 2026	
Human Resources (HR) - Strategy	3	Suggested start date 15 th September 2026	
Rota Management	3	Planned start date 7 th September 2026	Moved to Q2 at the request of Management
Estates Management – Strategy (Carried forward from 2025/26)	3	Planned start date 5 th October 2026	
Commissioning	4	Suggested start date 18 th January 2027	
Follow up – Year End	4	Suggested start date 8 th February 2027	
Liaison with Audit Wales	1-4	To be used as required	
Annual Planning	1	Draft report issued 11 th March 2026	
Annual Report	4		
Audit Management	1-4		

KEY:

	To be commenced		Site work commenced		Draft report issued		Final report issued
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Priority 1 Recommendations - Progress update

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
Evidential Property						
The status of the 26 exhibits at the Blackwood Station interim storage identified as unaccounted for be investigated and NicheRMS be updated to reflect their current status	1	<i>Investigations continue for exhibits marked as "Not in Store".</i> <i>Once Officers confirm they cannot locate exhibits and a missing items report has been completed, exhibits are marked as confirmed missing.</i> <i>Evidential Property Unit (EPU) Senior Leadership Team (SLT) are meeting on 02.10.25 to review all confirmed missing.</i> <i>Initial meeting for the Missing items Scrutiny Panel has been set for 28.11.25</i>	<i>Commences 02/10/25</i> <i>31/12/25</i>	<i>Ali Williams</i> <i>EPU Lead</i>	February 2026 <i>The EPU Lead confirmed that this is still work in progress but good progress is being achieved in the investigations.</i> June 2026 <i>The EPU Lead confirmed that there is only one which is still under investigation.</i>	
The status of the 22 exhibits at the Newport Station interim storage identified as unaccounted for be investigated and NicheRMS be updated to reflect their current status.	1	<i>Investigations continue for exhibits marked as "Not in Store".</i> <i>Once Officers confirm they cannot locate exhibits and a missing items report has been completed, exhibits are marked as confirmed missing.</i> <i>Evidential Property Unit (EPU) Senior Leadership Team (SLT) are meeting on 02.10.25 to review all confirmed missing.</i> <i>Initial meeting for the Missing items Scrutiny Panel has been set for 28.11.25</i>	<i>31/12/25</i>	<i>Ali Williams</i> <i>EPU Lead</i>	February 2026 <i>The EPU Lead confirmed that this is still work in progress but good progress is being achieved in the investigations.</i> June 2026 <i>The EPU Lead confirmed that there are only two which are still under investigation.</i>	

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
29 May 2026	All	Data Protection Alert	New Statutory Data Protection Complaints Handling Duties from 19 June 2026	New Statutory Data Protection Complaints Handling Duties from 19 June 2026 - TIAA	The Information Commissioner's Office (ICO) has issued a reminder that all organisations acting as data controllers will be subject to new statutory complaints-handling obligations from 19 June 2026 under the Data (Use and Access) Act 2025.
19 May 2026	All	Case Study	Case Study: Whistleblowing Investigation	Case Study: Whistleblowing Investigation - TIAA	A case study where a client faced a whistleblowing allegation involving contract management and potential conflicts of interest, posing reputational risk. An independent, evidence-led investigation provided clarity by confirming where concerns were unsubstantiated, while also identifying underlying control weaknesses.
15 May 2026	All	Data Protection Alert	Key UK Regulatory Changes and Emerging Risks	Data Protection Alert: Key UK Regulatory Changes and Emerging Risks - TIAA	The UK data protection landscape is evolving rapidly, with regulators placing increased emphasis on cyber resilience, AI governance, lawful data sharing, and accountability. We include the recent developments.
1 May 2026	All	Security Alert	National Threat level upgraded to SEVERE	National Threat level upgraded to SEVERE - TIAA	Following a rise in incidents of terrorism in recent months, the UK Terror Threat Level has been raised from SUBSTANTIAL (An attack is likely) to SEVERE. Read our advice and how to protect your organisation.
27 April 2026	All	Newsletter	Security Focus Newsletter Edition 12	Security Focus Newsletter Edition 12 - TIAA	TIAA's Security Focus newsletters, sharing practical insights and updates on key security risks affecting organisations today. This edition includes: Community tensions and staff safety A round-up of Security Alerts An update on Martyn's Law

24 April 2026	All	TIAA Article	Lone Working: Understanding the Risks and How to Manage Them Safely	Lone Working: Understanding the Risks and How to Manage Them Safely - TIAA	Lone working is a reality for many organisations — but it comes with increased risk. In our latest article, we explore: What defines lone working and who it applies to the increased risks lone workers can face without close supervision Key safety principles organisations should have in place How robust security management and training can help protect staff and meet legal responsibilities.
14 April 2026	All	TIAA Article	Strengthening Assurance with Flexible Internal Audit Support	Strengthening Assurance with Flexible Internal Audit Support - TIAA	Organisations today operate in increasingly complex risk environments, from regulatory change and digital transformation to resourcing pressures and emerging threats. Maintaining strong internal audit coverage can be challenging, particularly when in-house teams are stretched or specialist expertise is required. Our supplementary internal audit support, often referred to as top-up audits, is designed to provide flexible, targeted capacity that strengthens your existing assurance arrangements without replacing them.
01 April 2026	All	TIAA Blog	Security Matters: Martyn's Law: Real Progress, Rising Hype, and How TIAA Supports Organisations on the Journey to Compliance	Security Matters: Martyn's Law: Real Progress, Rising Hype, and How TIAA Supports Organisations on the Journey to Compliance - TIAA	The fifth blog in the series. As conversation around Martyn's Law grows, so does the hype — but with no legal duties in place yet and official guidance still to come, organisations should stay cautious and avoid premature "compliance" offers. Our new blog explains what's genuinely progressing and how TIAA supports organisations with proportionate, evidence-based preparation.
27 March 2026	All	Industry News	Companies House WebFiling security issue – what organisations should do now	Companies House WebFiling security issue – what organisations should do now - TIAA	A recently identified security vulnerability in the Companies House WebFiling system may have allowed authenticated users to view or, in some cases, amend certain details of other companies — including directors' dates of birth, residential addresses and company email addresses. The issue has now been resolved, but organisations are now being urged to review their registered details and filing history to ensure nothing appears incorrect, and to report any concerns directly to Companies House with evidence.
26 March 2026	All	Fraud News	TIAA Investigation Leads to Successful Prosecution of NHS Worker for Timesheet Fraud	TIAA Investigation Leads to Successful Prosecution of NHS Worker for Timesheet Fraud - TIAA	A former Referral Unit Advisor for the NHS in Kent, has pleaded guilty to Fraud by False Representation following an investigation by the TIAA Anti-Crime Team, supported by the NHSCFA. The investigation established that between May 2023 and February 2024, the advisor falsely claimed NHS bank hours for work already completed during her normal contracted shifts.
20 March 2026	All	Industry News	Natural History Museum's Rateable Value Reduced to £1: A Landmark Decision for the Sector	Natural History Museum's Rateable Value Reduced to £1: A Landmark Decision for the Sector - TIAA	A recent ruling by the Valuation Tribunal for England has significantly reduced the Natural History Museum's rateable value to just £1, marking an important moment for museums and public-interest organisations across the UK. According to Mills & Reeve, the Valuation Tribunal reached this conclusion on the basis that the Museum cannot and does not operate profitably, that no hypothetical tenant would reasonably be expected to bid for such a building, and that government grant funding cannot be treated as rental income for valuation purposes.

19 March 2026	All	Fraud News	Fraud awareness for business owners: key warning signs and how TIAA can help	Fraud awareness for business owners: key warning signs and how TIAA Ltd can help - TIAA	A recent Insolvency Service case (involving a £123,000 confiscation order linked to Bounce Back Loan fraud) is a reminder that weak controls and inaccurate records can quickly become costly. In this article we explore the practical red flags to watch for and what to do if you suspect fraud.
16 March 2026	All	TIAA Article	Conflict Resolution & De-escalation: Building Safer, More Confident Workplaces	Conflict Resolution & De-escalation: Building safer, more confident Workplaces - TIAA	Conflict in the workplace, especially in frontline, healthcare, and public-facing environments, is an unavoidable reality. Whether triggered by stress, confusion, emotional distress, long waiting times, unmet expectations, or communication barriers, conflict can escalate quickly if not managed effectively. This article explores the fundamentals of conflict resolution and de-escalation, based entirely on the principles covered in our comprehensive training programme.
10 March 2026	Emergency Services	TIAA Article	Security Management Support for Ambulance Trusts: A Proactive, Managed Approach	Security Management Support for Ambulance Trusts: A Proactive, Managed Approach - TIAA	Ambulance Trusts operate in some of the most dynamic and high-pressure environments within the healthcare system. Alongside the demands of frontline service delivery, Trusts must navigate an increasingly complex security landscape — one that includes workforce safety, insider risk, regulatory responsibilities, incident management, and the need for strong organisational security culture. TIAA's dedicated Security Management Service is designed to ease this burden by providing structured, proportionate, and operationally informed support tailored specifically to the ambulance sector.
06 March 2026	All	TIAA Blog	Security Matters: When Flags Stop Feeling Friendly: A Personal Take on Staff Anxiety and the UK's New Wave of 'Patriotism'	Security Matters: When Flags Stop Feeling Friendly: A Personal Take on Staff Anxiety and the UK's New Wave of 'Patriotism' - TIAA	The fourth blog in the series. When Flags Stop Feeling Friendly Frontline staff across housing, health and local government are increasingly reporting anxiety when working in neighbourhoods where clusters of flags - often linked to recent protest activity - create an atmosphere that feels tense or unwelcoming. In this latest Security Matters instalment, we explore why these concerns are emerging and what organisations can do to better support their teams.
02 March 2026	All	Data Protection Alert	Court of Appeal Confirms Organisations Must Protect Personal Data Regardless of Identifiability	Court of Appeal Confirms Organisations Must Protect Personal Data Regardless of Identifiability - TIAA	The UK Court of Appeal has issued an important judgment reinforcing that organisations must implement appropriate technical and organisational measures to protect personal data, regardless of whether unauthorised third parties can identify individuals from the information. Our alert has the key points.
02 March 2026	All	TIAA News	Celebrating B Corp Month: What Being a B Corp Means at TIAA	Celebrating B Corp Month: What Being a B Corp Means at TIAA - TIAA	Every March, organisations around the world come together to celebrate B Corp Month – a global movement championing businesses that act as a force for good. As a Certified B Corporation, TIAA is proud to be part of this growing community of organisations committed to balancing purpose with performance.
18 February 2026	All	Security Alert	UK Terrorism Threat Update (2026)	UK Terrorism Threat Update (2026) - TIAA	Recent UK terrorism-related incidents reflect a persistent and evolving threat involving online radicalisation, lone-actor violence, chemical and weapons-related planning, and increasing involvement of young offenders. These cases demonstrate the importance of strong vigilance, staff awareness, and proportionate protective security arrangements across all sectors.

02 February 2026	All	TIAA Article	Employment Rights Act 2025: What It Means for Employers	Employment Rights Act 2025: What It Means for Employers - TIAA	The world of work is evolving fast and the Employment Rights Act 2025 marks one of the most significant shifts in recent years for organisations across the UK. Our latest briefing breaks down what the new legislation means for employers, the practical changes to prepare for, and how organisations can stay compliant while continuing to protect and support their workforce.
02 February 2026	All	TIAA Blog	Martyn's Law Home Office guidance postponed until Summer 2026	Security Matters: Martyn's Law Home Office guidance postponed until Summer 2026 - TIAA	The third blog in the series. This month takes a closer look at the evolving landscape around Martyn's Law, including the Home Office's updated timeline and what this means for organisations working to strengthen their security posture. With guidance now expected in summer 2026, preparedness remains essential. In this blog, we break down why staying proactive matters — and how organisations can use this time to build resilience and embed stronger protective measures.