



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

Summary Internal Controls Assurance (SICA) Report

March 2025

Final

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 5th March 2025.

Investing in the Future of TIAA

2. TIAA welcomed our largest intake of talented and enthusiastic trainees in the summer across the UK. This initiative is a testament to our dedication to nurturing the next generation of professionals and ensuring that we continue to deliver the highest standards of service to you. This builds on past successes where staff who joined TIAA as trainees have obtained professional qualifications and progressed to audit management roles.

We believe that investing in their development is crucial not only for their personal growth but also for the continued success of TIAA. To this end, we are sponsoring their professional qualifications, providing them with the necessary resources and support to excel in the internal audit profession and any relevant specialism they may choose.

With each trainee mentored by an experienced Director of Audit, we have re-designed a comprehensive training programme that covers a wide range of skills and knowledge areas. All trainees have been guided by experienced audit staff and management, shadowing on audits to get to know our client base, following a high standard already set by our experienced team.

By investing in our trainees, we are investing in the future of our company. We are confident that this initiative will enhance our capabilities. Our commitment to the quality of our services remains unwavering, and we are excited about the positive impact our new trainees will have on our work with you

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

3. The table below sets out details of audits finalised since the previous progress report.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Estates Management - Delivery	Reasonable	6 th November 2024	18 th November 2024	19 th November 2024	-	2	5	0
Whistleblowing	Substantial	26 th September 2024	3 rd January 2025	3 rd January 2025	-	-	3	2
Collaborative – Uniform Stores	Reasonable	2 nd December 2024	9 th January 2025	9 th January 2025	-	5	4	0
Business Continuity Management	Limited	3 rd January 2025	16 th January 2025	16 th January 2025	-	8	3	2

Collaborative - Payroll	Substantial	20 th January 2025	7 th February 2025	10 th February 2025	-	-	1	-
Collaborative - Sustainability	Reasonable	24 th January 2025	25 th February 2025	28 th February 2025	-	8	7	2

4. 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 2023/24 and 2024/25

5. Our progress against the Annual Plan for 2023/24 and 2024/25 is set out in Appendix A and Appendix B. Nine of eighteen (50%) of planned reviews have been issued as Final and further four reviews have been issued as draft (22%).

Changes to the Annual Plan 2024/25

6. No changes have been made to the planned work for 2024/25.

Progress in actioning Urgent (Priority 1) recommendations

7. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA.

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 2023-24

System	Planned Quarter	Current Status	Comments
Collaborative			
Data Protection Act	2	Final Report Issued 18/07/2024	All four forces. Lead force: Gwent Police Presented to JAC September 2024
Payroll	3	Final Report issued: 01/02/2024	All four forces. Lead force: North Wales Police Presented to JAC March 2024
Debtors	3	Final Report issued: 08/02/2024	All four forces. Lead Force: Dyfed-Powys Police Presented to JAC March 2024
Counter Fraud	3	Final Report issued: 08/05/2024	All four forces. Lead Force: North Wales Police Presented to JAC June 2024
Telematics	4	Final Report issued: 19/06/2024	All four forces. Lead force: South Wales Police Presented to JAC July 2024
Creditors	2	Final Report issued: 22/01/2024	The three forces are South Wales Police, Gwent Police and Dyfed Powys Police. Lead force: Dyfed Powys Police Presented to JAC March 2024
Treasury Management	3	Final Report issued: 18/12/2023	The three forces are South Wales Police, Gwent Police and North Wales Police. Lead force: North Wales Police Presented to JAC March 2024
Risk Management	3	Final Report issued: 15/12/2023	The three forces are Gwent Police, Dyfed Powys Police and North Wales Police. Lead force: Gwent Police
Joint Scientific Investigation Unit (Gwent Police and South Wales Police)	2	Final Report issued: 06/10/2023	The two forces are Gwent Police and South Wales Police. Lead force: South Wales Police Presented to JAC March 2024

System	Planned Quarter	Current Status	Comments
Firearms Licencing (Gwent Police and South Wales Police)	3	Final Report issued: 08/02/2024	The two forces are Gwent Police and South Wales Police. Lead force: Gwent Police Presented to JAC March 2024.
Information Disclosures (Gwent Police and South Wales Police)	4	Final Report issued: 04/12/2023	Suggested that dates are brought forward in light of high-profile FOI breaches. The two forces are Gwent Police and South Wales Police. Lead force: Gwent Police Presented to JAC March 2024
HR Recruitment and Training	4	Fieldwork commenced: 22/01/2024	Deferred to 2024/25
Gwent Police Only			
Strategic Planning	1	Final Report issued: 19/11/2023	Presented to JAC November 2023
Proceeds of Crime Act 2002 (POCA)	1	Final report issued: 24/10/2023	Presented to JAC November 2023
Complaints Handling (OPCC)	1	Final report issued: 10/11/2023	Presented to JAC November 2023
Expenses and Additional Payments	2	Final report issued: 09/02/2024	Presented to JAC March 2024
Budgetary Control	3	Final Report issued: 22/01/2024	Presented to JAC March 2024
Pensions	3	Final Report issued: 16/05/2024	Presented to JAC June 2024
Commissioning	3	Final Report issued: 01/12/2023	Presented to JAC November 2023
Contract Management	4	Final Report Issued 18/07/2024	Presented to JAC September 2024
Service Improvement Board	4	Final Report Issued 18/07/2024	Presented to JAC September 2024
Estates Management - Delivery	4	Final Report issued: 19/11/2024	Presented to JAC March 2025
Follow Up – Interim	3	Interim Draft Report issued: 20/03/2024	
Follow Up – Year End	4		To be confirmed.
Contingency	1-4	TBC	2 Days – not used.

System	Planned Quarter	Current Status	Comments
Annual Planning	1-4	Final Plan issued: 19/06/2024	
Annual Report	1	Draft Report issued: 30/05/2024	
Audit Management	1-4		

KEY:

	To be commenced		Site work commenced		Draft report issued		Final report issued
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Appendix B: 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 28/02/2025	Presented to JAC March 2025
Payroll	3	Final report issued 10/02/2025	Presented to JAC March 2025
ISO Accreditation	3	Cancelled by each force	
Connect Teams Channel	4	Cancelled by each Force	
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	Planned start date 10/03/2025	Moved to Q4 at the request of Management
Vetting	2	Final report Issued: 16/10/2024	Presented to JAC November 2024
HR Management – Skills Map and Planning	2	Planned start date 24/03/2025	Moved to Q4 at the request of Management
Occupational Health – Referral, Process and Cost	2	Draft report issued 25/10/2024	
Whistleblowing	2	Final report issued 03/01/2025	Presented to JAC March 2025
General Ledger	3	Fieldwork completed	
Creditors	3	Draft report issued 01/01/2025	

System	Planned Quarter	Current Status	Comments
Capital Programme	4	Draft report issued 13/02/2025	
Estates Management – Strategy	4	Fieldwork commenced 17/02/2025	
Follow Up - Interim		Draft report issued 31/01/2025	
Follow up – Year End		Planned start date 10/03/2025	
Contingency	1-4	To be used as required	
Annual Planning	1-4	Revised Draft Issued 30/05/2024	
Annual Report	1		
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
27 FEBRUARY 2025	All	Social	Service feedback	https://www.linkedin.com/feed/update/urn:li:activity:7300801884598992897	At TIAA Ltd , we are committed to delivering exceptional service and value to our clients. We are delighted to receive such positive feedback from one of our housing clients, which underscores our dedication to professionalism and thoroughness in every audit we conduct.
25 FEBRUARY 2025	All	Social	Eco SMART	https://www.linkedin.com/feed/update/urn:li:activity:7299707157027958785	We are proud to be a B Corp, dedicated to balancing purpose and profit. Our new Eco SMART climate change maturity assessment tool is designed to help your business achieve Net Zero by identifying gaps and areas of improvement to meet goals in line with government expectations.
20 FEBRUARY 2025	All	Social	Martyn's Law	https://www.linkedin.com/feed/update/urn:li:activity:7298257602545700867	Discover our Protect Duty services.
12 FEBRUARY 2025	All	Social	Digital services at HFMA	https://www.linkedin.com/feed/update/urn:li:activity:7295397732175826944	Discover innovative solutions to digital challenges in the public sector and learn how to strengthen your organisation's assurance.
10 FEBRUARY 2025	All	Service and Social	Eco SMART	Eco SMART - TIAA https://www.linkedin.com/feed/update/urn:li:activity:7294718487967465472	Our Sustainability specialists will evaluate your Net Zero road map, identify gaps, and provide actionable steps to meet government expectations.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
4 FEBRUARY 2025	All	Newsletter	Security Focus	Security Focus Newsletter Edition 9 - TIAA	The 9 th edition of TIAA's Security Focus Newsletter.
4 FEBRUARY 2025	All	Anti-Crime Alert	Romance and Dating Fraud	Romance and Dating Fraud - TIAA	Millions of people now go online to find new relationships, but unfortunately among the genuine profiles are fake profiles set up by fraudsters, who play on emotions to ultimately steal money from you.
31 JANUARY 2025	ALL	Anti-Crime Alert	Falsified Timesheets and Expenses	Falsified Timesheets and Expenses - TIAA	The NHS Counter Fraud Authority (NHS CFA) has reported an increased number of allegations relating to falsifying timesheets and expenses.
20 DECEMBER 2025	ALL	Security Alert	Company Sanctioned for Deploying Staff with Fraudulent SIA Licences	Company Sanctioned for Deploying Staff with Fraudulent SIA Licences - TIAA	A security company has been sanctioned for deploying 26 untrained staff with fraudulent SIA licences across the capital on 832 separate shifts. Our alert has the full story and advice.
12 DECEMBER 2025	ALL	Security Alert	Increase in People Sheltering in Waste Containers	Increase in People Sheltering in Waste Containers - TIAA	With the rise in homelessness, the waste management industry is encountering an increasing number of rough sleepers seeking shelter in waste containers, which poses significant risks when waste is collected.
10 DECEMBER 2025	ALL	TIAA Article	Festive Fraud	Festive Fraud - TIAA	The holiday season is a peak time for scams. Our article on festive fraud covers essential tips to safeguard yourself from online shopping scams, fake delivery notifications, and more.
6 DECEMBER 2025	ALL	Publication	Security Industry Authority (SIA) Annual Report 2024 Summary	Security Industry Authority (SIA) Annual Report 2024 Summary - TIAA	TIAA's summary of the Security Industry Authority (SIA) Annual Report 2024. Dive into the figures, key points and developments that are shaping the security industry.
29 NOVEMBER 2024	ALL	Security Alert	Winter Vigilance Counter Terrorism Policing Campaign	Winter Vigilance Counter Terrorism Policing Campaign - TIAA	Counter Terrorism Policing's (CTP) winter campaign has been launched to keep the public safe this winter.

27 NOVEMBER 2024	ALL	Briefing	Failure to Prevent Fraud guidance published	Failure to Prevent Fraud guidance published - TIAA	On 6 November 2024, gov.uk published guidance to provide organisations with important advice on the new corporate criminal offence of ‘failure to prevent fraud’. Introduced last year as part of the Economic Crime and Corporate Transparency Act, the offence is intended to hold large organisations to account if they profit from fraud.
27 NOVEMBER 2024	ALL	Briefing	The Economic Crime and Corporate Transparency Act Update	The Economic Crime and Corporate Transparency Act Update - TIAA	An update on The Economic Crime and Corporate Transparency, On 16 October 2024, gov.uk published their latest policy paper on the Economic Crime and Corporate Transparency Act, outlining the transition plan for Companies House.
12 NOVEMBER 2024	ALL	TIAA Article	Are you Scam Savvy?	Are you Scam Savvy? - TIAA	In today’s digital age, scams are becoming increasingly sophisticated and prevalent. To help you stay informed and protected, we’ve compiled a series of articles that delve into some of the most common types of fraud.
12 NOVEMBER 2024	ALL	Campaign	International Fraud Awareness Week 2024	International Fraud Awareness Week 2024 - TIAA	International Fraud Awareness Week (IFAW) (17th – 23rd November 2024) raises awareness of fraud risks and key reporting lines. The campaign aims to start discussions amongst peers, co-workers, executives and stakeholders in the community about how important fraud prevention is to society as a whole. Our dedicated page has a range of information and resources.