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

### Joint Audit Committee 4 December 2025 – Audit Update Paper

**This paper provides the Committee with an update on current and planned Audit Wales work**

#### **2024-25 Financial Statements**

- **Financial Statements Audit**

The 2024-25 financial statements of the Police and Crime Commissioner for Gwent and the Chief Constable of Gwent Police were both certified by the Auditor General for Wales on 30 October 2025. This was in advance of the 31 October 2025 deadline set for the Local Government sector in Wales. The notices of audit completion were issued to the Police and Crime Commissioner and Chief Constable on 4 November 2024.

- **Audit of Accounts Addendum Report**

We will shortly issue our audit of accounts addendum report to management for comment.

- **Annual Audit Summary**

We will shortly issue our annual audit summary to management for comment.

- **Post Project Learning**

A post project learning meeting will be held with key members of the finance team early in the new year. This will be followed by an All-Wales Police and Audit Wales session.

#### **2025-26 Financial Statements**

- **Audit Planning**

Our audit planning activities will help shape our risk assessments and guide the development of the Detailed Audit Plan. In addition to planning, we intend to carry out some interim audit testing. We will continue working closely with key members of the finance team to coordinate our schedule of work. In 2026, both the audit and finance

teams will again use INFLO Collaborate (INFLO) to submit audit questions and exchange documents.

- **Financial Statements Audit**

The Audit and Accounts certification deadline for 2025-26 will move forward to 30 September 2026. As reported in the Audit of Accounts Report issued in October 2025, if similar delays in the provision of audit information are encountered in 2026 it will prevent us from achieving the 30 September deadline.

In order to meet the September deadline, it will be imperative that:

- the accounts and the annual governance statement are received on time;
- are of high quality and are fully supported;
- all working papers are available and have been quality assessed at the commencement of the audit; and
- staff are available throughout the audit window to ensure that audit queries are resolved in a timely manner.

We will discuss these matters with the finance team as part of our post project learning to assess the position for 2025-26.

## Other matters for consideration

### Audit Fees Consultation 2026-27

We recently issued a letter on our audit fees consultation that went to our audited bodies. A copy of the letter is attached for your information. The letter provides an update on the fee consultation which took place over the summer.



AC528 - Letter on  
fee consultation.pdf

### Audit Wales Publications

Our publications can be accessed via <https://www.audit.wales/publications>. Below are some that have been added since our last Audit Update dated March 2024:

- **Audit Wales Interim Report 2025-26 (November 2025)**

This Interim Report describes the progress made over the period 1 April to 30 September 2025 towards delivering our planned programmes of work, and on achieving our key performance indicator targets.

- **Supporting information for the Estimate of Income and Expenses for Audit Wales for the year ended 31 March 2027 (November 2025)**

Supporting information for the estimate of income and expenses for Audit Wales for the year ended 31 March 2027.

- **South Wales Fire and Rescue Authority – Putting out future fires (September 2025)**

We looked at the approach taken by South Wales Fire and Rescue Authority to targeting its fire prevention work. We focused on the targeting of the most vulnerable people to help reduce fires and reduce serious injury or death. The report concluded that the Authority needs to do more to target its resources where they are most needed. It has experienced high staff turnover that has impacted how it can strengthen its approach. However, the Authority is making some potentially positive changes.

- **Temporary Accommodation, long term crisis? (July 2025)**

This report looks at the cost and increases in demand for temporary accommodation, as well as identifying opportunities to improve the value for money of councils' approaches.

## **Good Practice Exchange**

We continue to seek opportunities for finding and sharing good practice from all-Wales audit work through our forward planning, programme design and good practice research. Details of our future events are available on the GPX website <https://www.audit.wales/our-work/good-practice>.

David Williams – Audit Manager

24 November 2025