



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

Summary Internal Controls Assurance (SICA) Report

September 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 4th September 2025.

Fraud Prevention

2. The new ‘failure to prevent fraud’ offence, enacted by the Economic Crime and Corporate Transparency Act 2023, has come into force on 1st September 2025. This new offence makes it a crime for large organisations to fail to prevent fraud committed by their employees, agents, or subsidiaries.

TIAA’s recommended actions align with the requirements of the Offence of ‘failure to prevent fraud’ and with the government’s guidance for business, published in response to the new offence and our Fraud Health Check can provide an assessment of how prepared your organisation is for this new offence and provide practice advice and guidance on further actions required to ensure compliance.



All organisations are at risk of fraud, and our experience shows that they will be targeted where key control weaknesses are identified. At times when organisations have unfilled vacancies, where positions filled by temporary employees, or where existing employees may be struggling with financial or emotional wellbeing, fraud awareness and vigilance is even more important to ensure your employees and leaders are aware of the risks and can take steps to keep your money, people and data safe.

Our experience tells us that in such challenging times, the risk of fraud is usually at its highest and taking your eye off the ball at times like this will leave you even more vulnerable to both internal and external fraud risks.

We can also help support your organisation with detecting, preventing or investigating fraud. Our experienced team understand the specific risks relevant to your business and can help you develop best practice procedures and solutions to protect against threats; help ensure employees understand their responsibilities and the specific risks facing their organisation.

We have developed a series of reviews to assist organisations in achieving compliance with key recommended actions and to provide Boards with assurance regarding key fraud risk areas.

How Prepared are You? Download our guidance here: [Fraud Health Check](#)

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 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
Fleet Management – Repairs and Maintenance	Substantial	07/08/2025	08/08/2025	08/08/2025	0	0	1	0
Collaborative - Uncertainty and Risk Management	Substantial	23/07/2025	12/08/2025	15/08/2025	0	0	0	0

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 2024/25 and 2025/26

5. Our progress against the Annual Plan for 2024/25 and 2025/26 are set out in Appendix A and B

Changes to the Annual Plan 2024/25 and 2025/26

6. No changes have been made to the planned work for 2024/25 and 2025/26.

Progress in actioning Urgent (Priority 1) recommendations

7. We have made one Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA in relation to the review of Contract Management which is on the agenda.

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

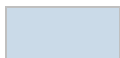
10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements 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 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 th February 2025	Presented to JAC March 2025
Payroll	3	Final report issued 10 th February 2025	Presented to JAC March 2025
ISO Accreditation	3	Cancelled by each force	
Connect Teams Channel	4	Cancelled by each Force	
HR Recruitment and Training	4	Fieldwork commenced: 22/01/2024	Deferred to 2024/25
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	Final report issued 13/05/2025	Moved to Q4 at the request of Management – Presented to July 2025 meeting
Vetting	2	Final report Issued: 16/10/2024	Presented to JAC November 2024
HR Management – Skills Map and Planning	2	Draft report issued 16/04/2025	Moved to Q4 at the request of Management - Presented to July 2025 meeting
Occupational Health – Referral, Process and Cost	2	Final report issued 17/03/2025	Presented to JAC March 2025
Whistleblowing	2	Final report issued 03/01/2025	Presented to JAC March 2025

System	Planned Quarter	Current Status	Comments
General Ledger	3	Final report issued 28/04/2025	Presented to July 2025 meeting
Creditors	3	Final report issued 17/03/2025	Presented to July 2025 meeting
Capital Programme	4	Draft report issued 17/03/2025	Presented to July 2025 meeting
Estates Management – Strategy	4	Final report issued 28/03/2025	Presented to July 2025 meeting
Follow Up – Interim		Final report issued 18/06/2025	Presented to July 2025 meeting as part of the Year-End Follow up report
Follow up – Year End		Final report issued 18/06/2025	Presented to July 2025 meeting
Contingency	1-4	To be used as required	
Annual Planning	1-4	Revised draft issued 30/05/2024	
Annual Report	1	Final report issued	
Audit Management	1-4		

KEY:

 To be commenced

 Site work commenced

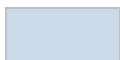
 Draft report issued

 Final report issued

Appendix B: Progress against Annual Plan 2025-26

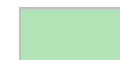
System	Planned Quarter	Current Status	Comments
Collaborative			
Body Worn Video and facial recognition technology	1	Planned start 12 th September 2025;	Lead Force – South Wales Police Moved to Q2 at the request of South Wales and Dyfed-Powys Police
Uncertainty and Risk Management	1	Final Report issued 15 th August 2025	Lead Force – South Wales Police Reported to JAC September 2025
Workforce Planning	1	Fieldwork for Gwent Police completed	Lead Force – North Wales Police
Security of Seized Proceeds of Crime (Cash and Assets)	2	Draft Report issued 20 th August 2025	Lead Force – North Wales Police
Commissioner's Grants	2	Cancelled	Replacement to be confirmed (TBC)
Overtime and Additional Allowances	2	Draft Report issued 18 th August 2025	Lead Force – North Wales Police
Creditors	3	Planned start date 10 th October 2025	Lead Force – Dyfed-Powys Police
Payroll	3	Planned start date 17 th October 2025	Lead Force – Dyfed-Powys Police
Capital Programme and fixed assets	4	Planned start date 19 th January 2026	Lead Force – Dyfed-Powys Police
Corporate Communications	4	Planned start date 12 th January 2026	Lead Force: - Dyfed-Powys Police
Gwent Police Only			
Fleet Management – Repairs and Maintenance	1	Final Report issued 8 th August 2025	Reported to JAC September 2025
Complaints (OPCC)	1	Cancelled by Management	To be replaced with a review of Information Disclosures (TBC)
Contract Management	2	TBC	To be arranged once contract to be reviewed has been agreed
Evidential Property	3	Planned start date 8 th September 2025	
Budgetary Control	3	Planned start date 15 th September 2025	
Service Improvement Board	3	Suggested start 3 rd November 2025	

System	Planned Quarter	Current Status	Comments
Welsh Language Standards	3	Suggested start 20 th October 2025	
Strategic Planning	4	Suggested start 26 th January 2026	
Estates Management – Strategy	4	Planned start date 12 th January 2026	
Social Media	4	Planned start date 19 th January 2026	
Follow Up – Interim	2	Planned start date 25 th September 2025	
Follow up – Year End	4	Planned start date 16 th February 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		

 To be commenced

 Site work commenced

 Draft report issued

 Final report issued

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 since the previous Joint Audit Committee 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 August 2025	All	Video	The Failure to Prevent Fraud Offence is Here	The Failure to Prevent Fraud Offence is Here - TIAA	Is your organisation ready for the new Failure to Prevent Fraud offence? From 1st September 2025, UK businesses face criminal liability if they don't have adequate fraud prevention procedures in place. In this short video, we break down the 6 things your organisation must take to comply—and how we can support you every step of the way.
28 July 2025	All	Video	Understanding the Procurement Act 2023: What You Need to Know	Understanding the Procurement Act 2023: What You Need to Know - TIAA	The Procurement Act 2023 is here—are you prepared? This short video offers a clear overview of what the new legislation means for anyone involved in public procurement. It covers key contract thresholds, outlines the six core principles of the Act—Value for Money, Public Benefit, Transparency, Integrity, Fairness, and SME Accessibility—and explains the procedures to follow for both simple and complex tenders.
28 July 2025	Healthcare	Security Alert	Ransomware Group Targeting UK Healthcare	Ransomware Group Targeting UK Healthcare - TIAA	The National Cyber Security Centre (NCSC) and NHS England Cyber Operations have warned of increasing attacks by the Interlock ransomware group, which is actively targeting healthcare systems across Europe, including the UK. Tactics include encrypting systems and threatening to leak patient data
28 July 2025	Education	Industry News	University of Dundee Financial Oversight Investigation	University of Dundee Financial Oversight Investigation - TIAA	In June 2025, a report presented to the Scottish Funding Council revealed the root causes behind the University of Dundee's financial collapse—the most severe among Scotland's 19 higher education institutions. In this briefing we explore the findings of the investigation.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
25 July 2025	Housing	TIAA Article	How Social Housing Accelerates Development and Strengthens Accountability	How Social Housing Accelerates Development and Strengthens Accountability - TIAA	In this article, we explore how the UK Government's £39 billion investment in social and affordable housing aims to build 1.5 million homes and drive inclusive national development. Social housing plays a vital role in reducing homelessness, boosting economic growth, and supporting sustainability. To ensure these outcomes are achieved, strong governance is essential—where internal audit helps safeguard resources, manage risks, and enhance performance.
23 July 2025	All	Anti-Crime Alert	The Economic Crime and Corporate Transparency Act 2023 and the Identification Doctrine	The Economic Crime and Corporate Transparency Act 2023 and the Identification Doctrine - TIAA	The Economic Crime and Corporate Transparency Act 2023 (ECCTA) introduced amendments to the identification doctrine for economic crimes. The identification doctrine is the means by which an organisation can be found criminally liable for the actions of an individual. Our alert has more information.
09 July 2025	All	Data Protection Alert	Data Protection Use and Access Act 2025 (DUAA)	Data Protection Use and Access Act 2025 (DUAA) - TIAA	The DUAA amends, but does not replace, the Data Protection Act 2018 (DPA) and the Privacy and Electronic Communications Regulations (PECR). Our alert details the changes.
04 July 2025	All	Newsletter	Security Focus Newsletter Edition 10	Security Focus Newsletter Edition 10 - TIAA	Security and risk management is a key challenge for any organisation, this newsletter contains lots of useful advice and tips to help ensure a safe and secure environment for your staff and visitors. This special edition focuses on the new Terrorism (Protection of Premises) Act 2025 otherwise known as "Martyn's Law".
03 July 2025	All	Data Protection Alert	DeepSeek AI Warning	DeepSeek AI Warning - TIAA	Germany's Data Protection Commissioner has formally requested that Apple and Google remove the Chinese AI chatbot app DeepSeek from their app stores, citing serious breaches of EU data protection laws. More information is available in the full alert.
02 July 2025	All	Anti-Crime Alert	Fake Job Offers	Fake Job Offers - TIAA	TIAA has been alerted to a scam involving fraudulent job offers sent via email to overseas candidates, falsely claiming to be from an NHS Trust. These offers are too good to be true and are likely designed to extract money or personal information from victims. More information is available in the full alert.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
01 July 2025	All	TIAA Article	Why the UK Government's Cyber Governance Code of Practice should be a business imperative	Why the UK Government's Cyber Governance Code of Practice should be a business imperative - TIAA	Cyber-attacks are rising, with significant risks to operations, finances, and legal compliance. The Cyber Governance Code of Practice helps boards strengthen cyber resilience through clear frameworks and actionable strategies.
30 June 2025	All	Client Briefing	New Crown Prosecution Standards to Support Victims of Crime	New Crown Prosecution Standards to Support Victims of Crime - TIAA	The Crown Prosecution Service (CPS) has officially launched two key initiatives aimed at improving the experience of victims in the criminal justice system: the Victim Service Standards and a new set of Special Measures video guides. Our briefing explores this and what you need to do to as an organisation.
26 June 2025	All	Client Briefing	Recognising Need for Safe AI Use	Recognising Need for Safe AI Use - TIAA	As AI continues to transform the way we work, it's never been more important to ensure its use is safe, ethical, and aligned with our values. Our latest briefing explores the growing need for robust governance and responsible AI practices—highlighting the risks, the responsibilities, and the steps organisations can take to stay ahead.
25 June 2025	All	Client Briefing	Fraud Check – Readiness for the Offence of Failure to Prevent Fraud	Fraud Check – Readiness for the Offence of Failure to Prevent Fraud - TIAA	The Economic Crime and Corporate Transparency Act 2023 (ECCTA) aims to strengthen corporate governance and tackle economic crime in the UK. It contains, among other things, a new corporate offence of failure to prevent fraud, which comes into force on 1 September 2025. In our latest TIAA briefing, we explore, what the new offence means, who it applies to and how to prepare and protect your organisation.
16 June 2025	All	TIAA Article	Ensuring Compliance with the Procurement Act: How TIAA Can Help	Ensuring Compliance with the Procurement Act: How TIAA Can Help - TIAA	The new Procurement Act represents a significant shift in public procurement law, bringing comprehensive changes that impact all aspects of procurement, from governance to processes and IT systems. This legislation introduces fundamental changes that will require new information systems and a transformation in ways of working across entire organisations, not just within the Procurement Function or Legal Department.
13 June 2025	All	TIAA News	Celebrating 30 Years of TIAA	Celebrating 30 Years of TIAA - TIAA	June marks a major milestone in our journey — the 30th anniversary of TIAA Ltd. Since our founding in 1995, we've grown from a bold idea into a trusted partner across the UK, delivering assurance services to vital sectors.
10 June 2025	All	Newsletter	Fraud Stop All Sectors – Spring 2025	Fraud Stop All Sectors - Spring 2025 - TIAA	Our Fraud Stop publication features emerging fraud trends identified at organisations, case studies that our specialists have been involved in and methods of fraud prevention.