

Date issued: 26 June 2026

Gwent Police and Crime Commissioner and Chief Constable for South Wales Police

Joint Audit Committee 8 July 2026 – Audit Update Paper

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

2025-26 Financial Statements

Financial Statements Audit

1. We have prepared our Audit Plan which is included as an agenda item for this meeting.
2. Alongside our audit planning work, we have completed interim audit testing.
3. Regular meetings have continued to be held with key members of the finance team monthly.
4. During May we also met with the Chief Constable, Police and Crime Commissioner and their respective Chief Finance Officers.
5. We continue to work closely with the finance team to plan the timings of our work.
6. Both the audit team and the finance team will use INFLO Collaborate (INFLO) again in 2026 to raise audit queries and share documents, we feel this approach has worked well to date. We will continue to refine its use through 2026 to maximise benefits for the finance team and ourselves.
7. **Learning from practice: Improving the timeliness and quality of Local Government Accounts** This Audit Wales event held on 21 May 2026 was a follow up to the **Working together to deliver quality and timely Local Government Accounts** event held on 2 December 2025. The event provided an opportunity to share experiences and learn with peers across the public sector in Wales.

[Working together to deliver quality and timely Local Government accounts | Audit Wales](#)

Financial Statements certification deadline 2025-26

8. The Audit and Accounts certification deadline for 2025-26 has moved 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.
9. 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.
10. We continue to discuss these matters with the finance team as we assess and review the position for 2025-26.

General Audit Wales update

[Our priorities for the next 12 months | Audit Wales](#)

11. We've published our Annual Plan for 2026-27.
12. Our Annual Plan describes the comprehensive programme of audit that we will deliver over the coming year to provide the public, the Senedd, decision makers and influencers with the information and assurance they need about how well public money is being spent.
13. 2026-27 will be a year of change for Audit Wales, where we see Adrian completing his eight-year term as Auditor General for Wales. The Senedd has voted in favour of the nomination of Catherine Mealing-Jones as the next Auditor General.
14. The next 12 months is also the last year of our existing five-year corporate strategy. We are proud of the progress we have made over the last four years towards achieving our ambitions of sharpening audit delivery and increasing our impact and visibility. Some notable achievements are set out in this document.

[Podcast: Bold action needed for future of Welsh public services | Audit Wales](#)

15. As he approaches the final stage of his eight-year tenure as Auditor General Adrian Crompton offers his unique perspective on the persistent challenges and opportunities for improvement for public services in Wales.

16. In a series of podcasts, Adrian is joined by political commentator Betsan Powys as they explore the big questions facing public sector leaders and politicians in Wales, including:
- Financial pressures: with local government budgets squeezed year on year and health boards struggling to break even despite record investment, Adrian warns that the current model of public service delivery is unsustainable.
 - Rising demand and complexity: services are under strain from demographic changes and global uncertainty, while the public service landscape is fragmented, crowded and overly complex.
 - Declining trust and confidence: public confidence in governance and service delivery is diminishing, partly due to global trends but compounded by high-profile failures within Wales.
 - Opportunities for change: digital transformation, workforce planning, better asset management, and a shift to prevention could unlock productivity and value for money.
17. All of this while navigating the global challenges shaping the world around us from the climate emergency and geo-political instabilities to the rapid advancement of technology.

Recent Audit Wales publications

18. Our publications can be accessed via [Publication | Audit Wales](#). Below are some that have been added since our last Audit Update dated March 2026:
- [NHS urgent and emergency care – a system under constant pressure | Audit Wales](#) (June 2026)
Since 2024, we have looked at how health boards and the ambulance service manage demand for urgent and emergency care and how health boards and local authorities support timely discharge from hospital. This article sets out key themes from our work, and challenges facing the new Welsh Government, NHS Wales and local authorities.
 - [Newport City Council – Recruitment and retention challenges | Audit Wales](#) (June 2026)
We looked at the recruitment and retention challenges Newport City Council is facing. This included, how well the Council understands its challenges, what it is doing in response, and how it reviews the value for money of its approaches.
 - [Aneurin Bevan University Health Board – Digital Transformation | Audit Wales](#) (June 2026)
We looked at how Aneurin Bevan University Health Board's approach to digital transformation is supporting service improvement.

- [Additional Learning Needs: Do public bodies know if the system is working? | Audit Wales](#)

This report is about the system that supports people with Additional Learning Needs (ALN) in Wales. We looked at whether public bodies understand ALN demand, workforce capacity and skills, costs and outcomes. We focused mainly on the Welsh Government and councils, and their remit in relation to ALN within schools.

Good Practice Exchange

19. 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 our website.

[Good Practice | Audit Wales](#)

David Williams – Audit Manager

26 June 2026

