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

Internal Audit Annual Report

June 2026

Executive Summary

Introduction

This is the 2025/26 Annual Report by TIAA on the internal control environment at the Police and Crime Commissioner for Gwent and Chief Constable Gwent Police. The annual internal audit report summaries the outcomes of the reviews we have carried out on the organisation's framework of governance, risk management and control.

As a provider of internal audit services, TIAA has consistently ensured that our audit methodology conforms to the applicable Standards. Our most recent External Quality Assessment (EQA), undertaken in 2022, confirmed our conformance.

Following the introduction of the new Global Internal Audit Standards, we have reviewed and updated our working practices, where required, to ensure continued alignment with the revised requirements. Key updates include a refreshed audit Charter and enhancements to our Quality and Improvement Programme.

TIAA remains committed to maintaining conformance with applicable Standards and will continue to undergo an independent EQA every five years, with our next assessment scheduled for 2027. Ongoing quality assurance work was carried out throughout the year and we continue to comply with ISO 9001:2015 standards

HEAD OF INTERNAL AUDIT'S ANNUAL OPINION

I am satisfied that sufficient internal audit work has been undertaken to allow me to draw a positive conclusion as to the adequacy and effectiveness of the Police and Crime Commissioner's and the Chief Constable's risk management, control and governance processes. In my opinion, the Police and Crime Commissioner and the Chief Constable have adequate and effective management, control and governance processes in place to manage the achievement of their objectives.

This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on the ongoing financial viability or your ability to meet financial obligations which must be obtained by the Office of the Police and Crime Commissioner for Gwent and the Chief Constable Gwent Police from its various sources of assurance.

Internal Audit Planned Coverage and Output

The 2025/26 Annual Audit Plan approved by the Joint Audit Committee was for 155 days of internal audit coverage in the year.

During the year there were changes to the Audit Plan and which were communicated to the Joint Audit Committee.

These changes and the planned work that has been carried out against the plan and the status of work not completed is set out at Annex A.

No extra work was carried out which was in addition to that set out in the Annual Audit Plan.

Assurance

TIAA carried out 21 reviews, 18 of which were designed to ascertain the extent to which the internal controls in the system are adequate to ensure that activities and procedures are operating to achieve the Police and Crime Commissioner for Gwent and Chief Constable Gwent Police's objectives. A review of implementation of actions arising from previous year reviews of Uniform Stores and Contract Management - Laundry Services, and Interim and Final Follow Up reviews were also undertaken. For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Details of these are provided in Annex A and a summary is set out below.

Assurance Assessments	Number of Reviews	Previous Year
Substantial Assurance	14	8
Reasonable Assurance	3	7
Limited Assurance	1	2
No Assurance	-	-

The areas on which the assurance assessments have been provided can only provide reasonable and not absolute assurance against misstatement or loss and their effectiveness is reduced if the internal audit recommendations made during the year have not been fully implemented.

We made the following total number of recommendations on our audit work carried out in 2025/26. The numbers in brackets relate to 2024/25 recommendations.

Urgent	Important	Routine
2 (1)	**10 (40)**	**17 (39)**

Audit Summary

Control weaknesses: There was one areas reviewed by internal audit where it was assessed that the effectiveness of some of the internal control arrangements provided 'limited' (Evidential Property).

Recommendations Made: We have analysed our findings/recommendations by risk area and these are summarised below.

Risk Area	Urgent	Important	Routine
Directed			
Governance Framework	0 (1)	0 (18)	5 (12)
Risk Mitigation	0 (0)	0 (1)	1 (1)
Compliance	2 (0)	10 (13)	11 (21)
Delivery			
Performance Monitoring	0 (0)	0 (3)	0 (0)
Sustainability	0 (0)	0 (2)	0 (0)
Resilience	0 (0)	0 (3)	0 (5)

Operational Effectiveness Opportunities: One of the roles of internal audit is to add value and during the financial year we provided advice on opportunities to enhance the operational effectiveness of the areas reviewed and the number of these opportunities is summarised below.

Operational
8 (6)

Independence and Objectivity of Internal Audit

There were no limitations or restrictions placed on the internal audit service which impaired either the independence or objectivity of the service provided.

Performance and Quality Assurance

The following Performance Targets were used to measure the performance of internal audit in delivering the Annual Plan.

Performance Measure	Target	Attained
Completion of Planned Audits	100%	100%
Audits Completed in Time Allocation	100%	100%
Final report issued within 10 working days of receipt of responses	95%	95%
Compliance with IIA Internal Audit Standards	100%	100%

Release of Report

The table below sets out the history of this Annual Report.

Date Report issued:	16th June 2026

Annexes

Annex A

Actual against planned Internal Audit Work 2025/26

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Collaborative					
Body Worn Video and facial recognition technology	Assurance	6	6	Substantial	Final Report Issued
Uncertainty and Risk Management	Assurance	6	6	Substantial	Final Report Issued
Workforce Planning	Assurance	6	6	Substantial	Final Report Issued
Security of Seized Proceeds of Crime (Cash and Assets)	Assurance	6	6	Reasonable	Final Report Issued
Commissioner's Grants	Assurance	6	0	N/A	Cancelled by management
Information Disclosures	Assurance	0	6	Substantial	Replaced Commissioner's Grants
Overtime and Additional Allowances	Compliance	6	6	Substantial	Final Report Issued
Creditors	Assurance	6	6	Substantial	Final Report Issued
Payroll	Assurance	6	6	Substantial	Final Report Issued
Capital Programme and fixed assets	Assurance	6	6	Reasonable	Final Report Issued
Corporate Communications	Assurance	8	8	Substantial	Final Report Issued
Police and Crime Commissioner for Gwent and Chief Constable Gwent Police					
Fleet Management – Repairs and Maintenance	Assurance	5	5	Substantial	Final Report Issued
Complaints (OPCC)	Assurance	4	0	N/A	Cancelled by management
Contract Management	Assurance	6	6	Substantial	Final Report Issued
Evidential Property	Compliance	6	6	Limited	Final Report Issued
Budgetary Control	Assurance	5	5	Substantial	Final Report Issued

System	Type	Planned Days	Actual Days	Assurance Assessment	Comments
Service Improvement Board	Assurance	7	7	Substantial	Final Report Issued
Welsh Language Standards	Assurance	6	6	Reasonable	Final Report Issued
Strategic Planning	Assurance	8	8	Substantial	Final Report Issued
Estates Management – Strategy	Assurance	7	0	N/A	Cancelled by management
Social Media	Assurance	4	4	Substantial	Final Report Issued
Follow Up – Uniform Stores and Contract Management – Laundry Services	Advisory	0	4	N/A	Draft Report Issued
Follow Up - Interim	Follow Up	5	5	N/A	Final Report Issued
Follow-up	Follow up	5	5	N/A	Draft Report Issued
Liaison with Audit Wales	Management	2	2	-	-
Annual Planning	Management	4	4	-	Final Report Issued
Annual Report	Management	4	4	-	Draft Report Issued
Audit Management	Management	15	15	-	
	Total Days	**155**	**148**		