



The Police and Crime Commissioner Gwent and Chief Constable
Gwent Police

Indicative Audit Strategy and Annual Plans 2025/28

April 2025

Draft

Executive Summary

Introduction

The Audit Plan for 2025/26 has been informed by a risk assessment carried out across our clients in the sector and by an updated audit risk assessment to ensure that planned coverage for the year is focussed on the key audit risks. This coverage will enable a robust annual Head of Internal Audit Opinion to be provided.

Key Risk Considerations

We have identified a number of key areas which require consideration when planning internal audit coverage:

Macroeconomic and Financial Environment: The UK economy continues to be impacted by a sequence of significant events including high interest rates, and ongoing global conflict. Increased costs and funding gaps provide a challenging financial situation and a weakening financial position for many organisations. Boards should closely monitor financial positions and covenant compliance. The increase in employers National Insurance (NI) will have financial impacts for employers, which may have impact on third sector organisations who might struggle and leave a gap in service provision.

New Technology and Artificial Intelligence (AI): The speed of AI growth has been rapid recently. The rapid integration of AI into services offered by major technology companies means the safe adoption of all AI into the organisation operations will be a key issue for Boards.

Cyber Security: This continues to be one of the highest ranked risks for organisations and shows no sign of going away. The velocity and volume of cyberattacks climbed sharply over the past few years. Remote and hybrid working and increased online service delivery increases vulnerability.

Net Zero Strategies: Climate change and global warming can lead to physical, operational, financial and reputational risks. Decarbonisation of existing stock / offices and developing net zero properties will become a focus for the Police and Crime Commissioner Gwent and Chief Constable Gwent Police's asset management

programmes. Sustainability is now a high agenda item with the Police and Crime Commissioner Gwent and Chief Constable Gwent Police's further developing their sustainability goals.

People and Culture: The continuing fallout from the COVID-19 pandemic remains a major challenge for the shifting expectations of work. Workers in all age groups are continuing to seek a better work life balance, access to learning and development, a greater focus on employee well-being and for the organisations in which they worked to demonstrate strong social values.

Audit Strategy Methodology

In producing this audit strategy and annual plan, we have sought to build on our understanding of OPCC and Force's operating environment and risk profile through a review of key documentation and discussions with key staff. We have taken into account:

- The Police and Crime Commissioner Gwent and Chief Constable Gwent Police business strategies and corporate objectives.
- The regulatory and legislative framework.
- The Police and Crime Commissioner Gwent and Chief Constable Gwent Police risk registers.
- External sources of assurance.
- Previous Internal Audit coverage.

We take in to account any emerging or heightened risks that are facing the sector, to ensure that the work of internal audit remains appropriately prioritised and focused. Links to specific strategic risks are also contained in the Internal Audit Strategy.

Our approach complies with the IIA Global Internal Audit Standards the Public Sector Internal Audit Standards (PSIAS).

Internal Audit Strategy and Plan

The Audit Strategy at Appendix A incorporates the proposed annual plans for 2025/26, 2026/27 and 2027/28.

The Annual Plan at Appendix B sets out the assignments that will be carried out in 2025/26, the planned times and the high-level scopes for each of these assignments.

The Annual Plan will be subject to ongoing review and could change as the risks change for the Joint Audit Committee; this will be formally reviewed with senior management and the Audit Committee mid-way through the financial year or should a significant issue arise.

The overall agreed time for the delivery of each assignment within the Annual Plan includes research; preparation and issue of terms of reference; site work; production and review of working papers; and reporting.

The Annual Plan has been prepared on the assumption that the expected controls will be in place.

The total number of days required to deliver the Audit Plan is as agreed in the contract between TIAA and the Police and Crime Commissioner Gwent and Chief Constable Gwent Police. Where the Police and Crime Commissioner Gwent and Chief Constable Gwent Police agrees additional work the required number of days and the aggregate day rate will be agreed in advance with the Chief Finance Officer/s and will be clearly set out in the terms of reference for the additional review(s).

Adequacy of the Planned Audit Coverage

The reviews identified in the audit plan support the Head of Internal Audit’s annual opinion on the overall adequacy and effectiveness of the Police and Crime Commissioner Gwent and Chief Constable Gwent Police framework of governance, risk management and control as required by TIAA’s charter. The reviews have been identified from your assurance framework, risk registers and key emerging themes.

Disclaimer

This document 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.

No responsibility to any third party is accepted as the document 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 document and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our document.

Release of Report

The table below sets out the history of this plan:

Draft Strategy and Plan:	9 th April 2025
Final Strategy and Plan:	

Appendix A: Strategic Plan

Review Area	Type	Period of Last Audit / Assurance Opinion	2025/26	2026/27	2027/28
Governance					
Business Continuity Management	Assurance	2024/25			10
Strategic Planning	Assurance	2023/24	8		
ICT					
Not Applicable – ICT reviews are carried out by Torfaen County Borough Council					
Finance					
Budgetary Control	Assurance	2023/24	5		
General Ledger	Assurance	2024/25			5
Pensions	Assurance	2023/24		5	
Expenses and Additional Payments	Assurance	2023/24		5	
Fixed Assets	Assurance	2022/23			
Payroll	Assurance	2024/25	**	6	6
Debtors	Assurance	2023/24		6	
Counter Fraud	Assurance	2023/24		6	
Creditors	Assurance	2024/25	**	6	6
Capital Programme	Assurance	2024/25			6
Treasury Management	Assurance	2023/24		6	

Review Area	Type	Period of Last Audit / Assurance Opinion	2025/26	2026/27	2027/28
Operational Review					
Estates Management – Strategy	Compliance	2024/25	7		7
Estates Management - Delivery	Assurance	2023/24		7	
Fleet Management – Repairs and Maintenance	Assurance	2019/20	5		
Electric Vehicles – EV Charging	Assurance	N/A		6	
Contract Management	Assurance	2024/25 - TBC	6	6	6
Evidential Property	Assurance	2022/23	6		
Vetting	Compliance	2024/25			6
Service Improvement Board	Appraisal	2023/24	7	10	7
Social Media	Assurance	2022/23	4		
Community and Victim Engagement		N/A		6	
Data Protection Act	Assurance	2023/24		6	
Information Disclosures	Assurance	2023/24		6	
Firearms Licensing	Assurance	2023/24		6	
Stop and Search	Assurance	Pre 2019/20		8	
Organisation Review					
HR Management – Absence Management	Assurance	2021/22			7
Welsh Language Standards	Assurance	N/A	6		
HR Management – Strategy	Assurance	Pre 2019/20		6	
Rota Management	Assurance	2019/20		6	

Review Area	Type	Period of Last Audit / Assurance Opinion	2025/26	2026/27	2027/28
Local Policing – Property and Cash – Proceeds of Crime Act 2002 (POCA)	Assurance	2024/25			6
Sustainability	Assurance	2024/25			6
Uniform Stores	Assurance	2024/25			7
Health and Safety	Assurance	2024/25			8
HR Management – Skill Map and Planning	Assurance	2024-25 - TBC			7
Occupational Health – Referral, Process and Cost	Assurance	2024/25			6
Whistleblowing	Assurance	2024/25			7
Office of the Police and Crime Commissioner					
Complaints Handling (OPCC)	Assurance	2023/24	4		
Commissioning	Assurance	2023/24		7	
Collaborative Reviews					
Payroll	Assurance	2024/25	6		
Overtime and Additional Allowances		N/A	6		
Workforce Planning	Assurance	N/A	6		
Corporate Communications	Assurance	2021/22	8		
Local Policing – Property and Cash – Proceeds of Crime Act 2002 (POCA)	Compliance	2024/25	6		
Capital Programme and Fixed Assets	Assurance	2024/25	6		
Creditors	Assurance	2024/25	6		
Risk Management	Compliance	2023/24	6		
Commissioner's Grants	Assurance	N/A	6		

Review Area	Type	Period of Last Audit / Assurance Opinion	2025/26	2026/27	2027/28
Body Worn Video and Facial Recognition Technology	Assurance	N/A	6		
Contingency					
Contingency					7
Management and Planning					
Follow Up	Follow Up		10	10	10
Liaison with Audit Wales	Management		2	2	2
Annual Planning	Management		4	4	4
Annual Report	Management		4	4	4
Audit Management	Management		15	15	15
Total Days			155	155	155

Additional audit areas considered during the Audit Needs Assessment but not included in the three-year Rolling Strategic Plan

Children In Custody.	Driver Training Licencing.	Governance (2026/27).
Control Room Systems.	Electric Vehicles (EV) – Management of EV Charging.	ISO Accreditation.
Data Integrity.	Fairness at Work (2026/27).	New Technology / Artificial Intelligence.

Additional Services Provided by TIAA

Below is a sample of services available that can be provided in addition to the plan. Each service provided is priced individually upon request.

Review	Indicative High-Level Scope
Investigatory Services Our bespoke investigations practice forms part of our Anti-Crime and Investigations Team. We are able to provide focussed services in areas including: <ul style="list-style-type: none"> • HR Disciplinary Investigations. • Regulatory Breaches (such as Data loss/DPA). • Whistleblowing Matters. • Cyber Risk Investigations. • Criminal Investigations. • Fraud Investigations. 	
Digital Services	Web application penetration testing is the practice of simulating attacks on a system in an attempt to gain access to sensitive data, with the purpose of determining whether a system is secure. This is done in a safe and secure way with a report identifying weaknesses and remedial action.
Health and Safety	To provide assurance on a range of Health and Safety related topics to provide assurance and advice on compliance with statutory requirement and regulations.
Governance Effectiveness	The review will consider the Senior Managements effectiveness - including whether it has the structure, processes, people and performance to deliver. The review will also consider how they interact with stakeholders, and whether respective roles are clear.
Capacity Planning	To assess the current and future capacity needs of the OPCC and Force, approach adopted by the OPCC and Force in evaluating this and the robustness.
Climate Sustainability Maturity	Deep Dive into selected aspects of climate change using a qualified subject matter expert.
ESG Maturity	Full assessment of Environmental, Social and Governance arrangements aligned to strategic objectives and projections.

Appendix B: Collaborative Annual Plan – 2025/26 (Gwent Police)

Quarter	Review	Type	Days	High-level Scope
1	Body Worn Video and facial recognition technology	Assurance	6	<p><u>Rationale</u></p> <p>The use body worn video and facial recognition technology is increasingly a key tool for recording evidence but is also sensitive area for which there is a potential for reputational damage where not used or deployed appropriately. The associated policies and practices in place to guide the use of the technologies need to comply with various legislation principally Police and Criminal Evidence Act 1984 and Data Protection Act 1998 and also Equity Act 2010.</p> <p><u>Scope</u></p> <p>The review will consider the governance and oversight arrangements in place for the use of body worn video (BWV) and facial recognition testing (FRT) cameras including development and ongoing review of strategies, policies and procedures including completion of impact assessments, development and ongoing review of standard operating procedures, the arrangements to incorporate requirements for compliance with legislation including data protection requirements within the above and monitoring and reporting on the use of the technologies at strategic, operational and tactical levels.</p> <p>The review will not consider operational use or deployment, or the delivery of projects associated with implementation of the technologies.</p> <p>Lead force: Gwent Police</p> <p>To include: Gwent, Gwent and North Wales</p>
1	Uncertainty and Risk Management	Assurance	6	<p><u>Rationale</u></p> <p>It is important for all organisations to have effective risk management processes in place to support decision-making, to encourage innovation and growth, protect it from incidents that affect service delivery, and which harm its reputation and to minimise losses.</p> <p><u>Scope</u></p> <p>The review considers the framework for risk management and the arrangements for identifying risks and controls and monitoring of these. Areas to be covered include risk management policies and supporting procedural documents, staff and member roles and responsibilities, arrangements for identifying, assessing and recording risks and their corresponding mitigating controls, and for the review, monitoring and reporting of risks at strategic and operational levels.</p> <p>Lead force: Gwent Police</p> <p>To include: Gwent, Gwent and North Wales</p>

Quarter	Review	Type	Days	High-level Scope
1	Workforce Planning	Assurance	6	<p><u>Rationale</u></p> <p>Organisation's need to have robust arrangements in place for determining workforce requirements and implementing associated strategies in order to: manage costs; provide learning and develop for existing staff; improve retention and productivity; react to changes on the environment and levels of demand; and ensure decisions in respect of workforce and business planning are made in accordance with accurate data.</p> <p><u>Scope</u></p> <p>The review will consider the workforce strategy and how it is being put into practice in terms of the flexibility of resource planning and determination of establishment requirements, including consideration of skills mix, specialist resources, costs, resilience and succession planning.</p> <p>Lead force: North Wales Police</p> <p>To include: All four forces</p>
2	Security of Seized Proceeds of Crime (Cash and Assets)	Assurance	6	<p><u>Rationale</u></p> <p>Police forces need to implement appropriate arrangements for the management of cash seized under the Proceeds of Crime Act 2002 (POCA) to ensure it is stored securely when held and that arrangements are in place for the timely, secure banking or release of cash seized where appropriate to do so under the Act.</p> <p><u>Scope</u></p> <p>The review considers the arrangements for managing seized proceeds of crime (cash and assets) by the Economic Crime Unit. The review will include visits to two hubs/divisional areas to assess the adequacy of the local arrangements. The review will consider the administration and secure retention, and release of cash seized under the Proceeds of Crime Act 2002 (POCA).</p> <p>Lead force: North Wales</p> <p>To include: All four forces</p>

Quarter	Review	Type	Days	High-level Scope
2	Commissioner's Grants	Assurance	6	<p><u>Rationale</u></p> <p>The Police and Crime Commissioner's awarding of grants is a significant area of spend and represents a key enabling function for delivery of the Police and Crime Plan, supporting and securing delivery of services in relation to crime and disorder reduction and to help the victims or witnesses of, or other persons affected by, offences and anti-social behaviour.</p> <p><u>Scope</u></p> <p>The review will consider the pre-award, award and post award arrangements for the financial management and administration of Commissioner's Grants to include: development of associated strategies, policies and procedures; the arrangements for communication of grant opportunities; receipt and assessment of grant applications; offer, acceptance and award of grants and completion of formal grant agreements; monitoring and reporting arrangements for confirming adherence to grant award criteria and specified outcomes; payment of amounts due to those awarded grants; and, internal arrangements for monitoring and reporting grant funding received and amounts expended.</p> <p>Lead force: Gwent</p> <p>To include: Gwent and Gwent</p>
2	Overtime and Additional Allowances	Compliance	6	<p><u>Rationale</u></p> <p>Overtime and additional allowances represent significant areas financial expenditure, and which can be complex for those making and administering claims leading to risks associated with inaccurate payments, claims made for which there is no entitlement and over- or underpayment.</p> <p><u>Scope</u></p> <p>The review will through sample testing of transactions consider the arrangements in place to ensure compliance with the overtime and additional payments policies and procedures.</p> <p>The scope of the review will not include any other aspect of the payroll arrangements which are consider separately within the Internal Audit Strategy.</p> <p>Lead force: North Wales</p> <p>To include: All four forces</p>

Quarter	Review	Type	Days	High-level Scope
3	Creditors	Assurance	6	<p><u>Rationale</u></p> <p>All publicly funded organisations need to have effective financial management processes in place. The payment of goods and services need to have controls and risk management processes in place that ensure that payments are made timely and accurately, help maintain financial transparency and control and also prevent fraud.</p> <p><u>Scope</u></p> <p>The review considers the arrangements for authorising and paying costs incurred by the organisation in respect of goods and services and the arrangements for control of the organisation's various payments methods including BACS payments, direct debits and standing orders, cheque payments, procurement cards and petty cash. The review considers the policy and procedures in place, the controls to set up suppliers for payment and amend existing supplier details, authorisation levels and delegated authority and maintaining segregation of duties within the payments process and retaining evidence of expenditure in the form of invoices or receipts.</p> <p>The review will also consider the arrangements in place to assess suppliers in relation to IR35 'off-payroll working'.</p> <p>The review will not consider the procurement arrangements implemented for individual transactions.</p> <p>Lead force: Dyfed-Powys</p> <p>To include: All four forces</p>
3	Payroll	Assurance	6	<p><u>Rationale</u></p> <p>Effective controls and risk management processes need to be implemented within the payroll process to protect against ghost employees, inaccurate recording or calculation of salary and related payments, to ensure legal requirements are met, and salary payments are made securely subject to appropriate checking and segregation of duties.</p> <p><u>Scope</u></p> <p>The review considers the arrangements for: the creation, amendment and deletion of payroll records, the processes in place for approval and accurate and timely payment of allowances, administration of pay awards and payment of salaries. The review will also consider the arrangements for exception and variance reporting and reviewing the payroll prior to authorisation.</p> <p>The review will consider the arrangements in place to identify under- and overpayment of pay and the methods in place re-imburse or recover incorrect amounts</p> <p>The review will consider the management information produced and provided to line managers relating to payroll and the training in place to support them to understand the information; a sample of line managers will be selected and investigative discussions held to confirm their understanding and the checks they undertake to confirm accuracy of the information provided.</p> <p>The scope of the review does not include determination of salary scales, the human resources arrangements for appointment and removal of staff, severance payments, reimbursement of travel and subsistence expenses or pension arrangements.</p> <p>Lead force: Dyfed Powys Police</p> <p>To include: All four forces</p>

Quarter	Review	Type	Days	High-level Scope
4	Capital Programme and fixed assets	Assurance	6	<p><u>Rationale</u></p> <p>The capital programme is a significant area of spend and the activities that take place underpin operational delivery. There are a number of risks associated with delivery of the capital programme and individual projects including those relating to availability of funding, over- and underspend of capital budgets, failure to deliver to specification and meet requirements and failure to deliver on time.</p> <p><u>Scope</u></p> <p>The review considers the arrangements for accounting for the capital programme including preparation and approval of capital programmes, the governance and oversight arrangements for delivery of capital programmes, departmental monitoring of capital programme spend, the monitoring, authorisation and reporting of changes to and slippage within programmes, and identification, recording and accounting for capital spend.</p> <p>The review will also consider the accounting arrangements for recording fixed assets, application of depreciation policies, impairment and disposal of assets.</p> <p>The scope of the review does not include consideration of the funding arrangements for the capital programme or the specification and delivery of individual capital projects. The review will also not consider the appropriateness of depreciation policies for fixed assets.</p> <p>Lead force: Dyfed Powys Police</p> <p>To include: Dyfed-Powys, Gwent and South Wales</p>
4	Corporate Communications	Assurance	8	<p><u>Rationale</u></p> <p>Effective corporate communications are required to promote services, protective organisational reputation, encourage stakeholder feedback and seek engagement and to build and maintain trust and credibility with stakeholders, communities, and the media</p> <p><u>Scope</u></p> <p>The review will consider the internal and external Communication and Public Relations strategies, management arrangements, processes and delivery. The review will also consider how corporate communications work together with the Office of the Policer and Crime Commissioner and departmental teams to publicise events and campaigns and how the effectiveness of the strategies are measured and assessed to include outcomes and reach, and also the arrangements in place to provide cover communications in an emergency.</p> <p>Lead force: Dyfed-Powys Police</p> <p>To include: Dyfed-Powys and Gwent</p>
Total days			62	

Appendix C: Proposed Annual Plan – 2025/26

Quarter	Review	Type	Days	High-level Scope
1	Fleet Management – Repairs and Maintenance	Assurance	5	<p><u>Rationale</u></p> <p>The Force’s fleet plays a key role in supporting and delivering operational capability. Controls need to be put in place to ensure the ongoing access and operational capability of the fleet, that vehicles are safe and roadworthy, maintenance is administered efficiently to avoid disruption, and costs associated with repairs and maintenance are effectively managed.</p> <p><u>Scope</u></p> <p>The review will consider the arrangements in place for delivery of the fleet management repairs and maintenance programmes, including the planning and scheduling of services and MOTs, responsive repairs and general maintenance. The review will also consider how performance of the fleet is monitored and reported.</p> <p>The review will not consider the development and implementation of the fleet strategy or the arrangements in place to implement electric vehicles.</p>
1	Complaints (OPCC)	Assurance	4	<p><u>Rationale</u></p> <p>Appropriate complaints management processes need to be put in place to: ensure improved customer experience; identify repeat problems; uphold the organisation’s reputation; and create opportunities to engage with stakeholders and gain insight into how services are delivered.</p> <p>No specific audit carried out previously. Aligns with the current public scrutiny of force.</p> <p><u>Scope</u></p> <p>The review considers the arrangements for monitoring complaints received by the Office for the Police and Crime Commissioner (OPCC) and ensuring that appropriate action is taken in a timely manner. The review will consider how the OPCC operates in accordance with the Model 1 framework adopted by the OPCC.</p> <p>The scope of the review does not include confirming that the matters leading to complaints received have been appropriately addressed.</p>

Quarter	Review	Type	Days	High-level Scope
2	Contract Management	Assurance	6	<p><u>Rationale</u></p> <p>Effective controls and risk management processes need to be put in place for contracts to mitigate against potential compliance failures, budget overruns, missed deadlines, adherence to specification and client requirements and manage stakeholder engagement.</p> <p><u>Scope</u></p> <p>The review will consider the effectiveness of the contract management arrangements in relation to a selected contract. This will include consideration of financial management and administration, contractor performance, quality and monitoring of delivery.</p> <p>The contract will be determined in discussion with the Procurement team. Those to be discussed for inclusion will include cleaning, confidential waste and laundry.</p>
3	Evidential Property	Compliance	6	<p><u>Rationale</u></p> <p>The force has legal obligations for managing the retention and disposal of property coming into police possession both in terms of secure holding and as evidential property. Historically an area found through internal audit review to require improved risk management and control processes to be put in place.</p> <p>Historic issues with compliance and known issues around storage capacity.</p> <p><u>Scope</u></p> <p>The review will appraise the effectiveness of the controls over the arrangements for managing retention, collection and movement of items between stores and disposal of property at the Evidential Management Unit (EMU). The review will also consider the audit arrangements adopted by the Unit within the store.</p> <p>The review will not include visits to property stores at Basic Command Units (BCUs).</p>
3	Budgetary Control	Assurance	5	<p><u>Rationale</u></p> <p>With continued reductions in public sector spending and funding of police forces, effective budgetary control arrangements are required to ensure that the organisation manages the associated risks such as budget over- and underspending, cashflow and financial forecasting, and potential for undetected fraud.</p> <p><u>Scope</u></p> <p>The review considers the budget preparation process, the monitoring arrangements, and reporting to the relevant Boards, Committees or Groups. The review will include revenue and capital accounting and monitoring processes but will not include delivery of individual strategies or elements within the capital programme.</p> <p>The scope of the review does not include consideration of the assumptions used in preparing the budgets, depreciation policies, apportionment of central costs, or financial information included in tenders prepared by the Force.</p>

Quarter	Review	Type	Days	High-level Scope
3	Service Improvement Board	Assurance	7	<p><u>Rationale</u></p> <p>It is important for effective project management frameworks to be in place to help ensure projects are delivered on time, to budget and within scope, and to reduce risk and encourage communication and stakeholder engagement.</p> <p><u>Scope</u></p> <p>The review will consider the project management arrangements in place for effective delivery of one of the Force's projects being delivered through the Service Improvement Board and will consider the governance arrangements and the extent to which activity and initiatives are identified and delivered through robust project management methodologies to promote delivery on time, within budget and with the intended outcomes and benefits.</p> <p>The project considered is TBC.</p> <p>The areas to be considered to include:</p> <ul style="list-style-type: none"> • The governance arrangements in place for oversight of delivery of the programme and project. • Assignment of roles and responsibilities for oversight of the project and achievement of the desired outcomes. • Whether the project management arrangements adhere to good practice including the project documentation in place for approval and day-to-day management of the project. • Arrangements are in place for identifying, recording and oversight of risks associated with collaborations or partnerships. • The arrangements in place for determining desired outcomes and how these are measured, monitored and reported. • Arrangements are in place for determining and appropriate allocation of resource to the project in terms of staffing resource. • Controls are in place to ensure financial commitments are subject to oversight and approval to ensure budgets are monitored effectively and individual items of expenditure are also subject to appropriate approval. • Arrangements are in place for managing the exit from or termination of the project if required.
3	Welsh Language Standards	Assurance	6	<p><u>Rationale</u></p> <p>Under the Welsh Language Standards organisations have a duty to treat the Welsh language no less favourably than the English language, together with promoting and facilitating the use of the Welsh language, making it easier for people to use in their day-to-day-life.</p> <p><u>Scope</u></p> <p>The review will consider the Office of the Police and Crime Commissioner and Gwent Police compliance with and implementation of the Welsh Language Standards.</p>

Quarter	Review	Type	Days	High-level Scope
4	Strategic Planning	Assurance	8	<p><u>Rationale</u></p> <p>Effective governance arrangements need to be in place within an organisation to promote accountability, transparency and mechanisms through which communication and decision making and about the use of resources and performance can be made.</p> <p><u>Scope</u></p> <p>The review considers the governance and oversight arrangements by which the Force ensures that the Chief Constable's delivery plans are implemented.</p> <p>The scope of the review does not include consideration of the appropriateness of decisions taken by the senior management or the groups in place for oversight of delivery on plans.</p>
4	Estates Management – Strategy	Assurance	7	<p><u>Rationale</u></p> <p>It is important to have effective arrangements in place for the financial management and administration of the estate and to ensure that there is a structured approach and process followed that clearly sets out the organisation's vision and policy context, strategy and action plan, and through which the overall direction of the organisation, practice and decision making in relation to the estate takes place.</p> <p>New Estates Strategy being produced.</p> <p><u>Scope</u></p> <p>The review considers the governance arrangements for the delivery of the outcomes in the Estate Strategy. The scope includes how the Strategy is developed, compiled, configured and monitored. This will include determination of current estate and the processes in place for appraising its suitability, identification of future needs, development of plans to support delivery of the Strategy and development of outcomes measures by which the successful delivery of the strategy will be assessed.</p>
4	Social Media	Assurance	4	<p><u>Rationale</u></p> <p>Social media is a key tool in communicating with the public and other stakeholders, it is important that risks such as security and content control are managed effectively to ensure corporate messaging is managed effectively.</p> <p><u>Scope</u></p> <p>The review will consider the arrangements in place to ensure that officers and staff are adhering to the force social media policy. The review areas to be considered include:</p> <ul style="list-style-type: none"> • The range of social media platforms in use by the Force and the ownership of such accounts. • The procedure for applying for, creating and managing a social media accounts. • This will include applications for the creation of professional public profiles. • The governance process for all corporate social media accounts and their content. • Ensuring that corporate social media accounts comply with the Welsh Language. Standards. • The training required/undertaken to support the use of corporate social media accounts.

Quarter	Review	Type	Days	High-level Scope
2	Follow Up - Interim	Follow Up	5	Follow-up of implementation of agreed priorities one and two actions from audit reports, ensuring the Organisation is implementing recommendations, and providing reports to the Joint Audit Committee.
4	Follow Up – Year End	Follow Up	5	Follow-up of implementation of agreed priorities one and two actions from audit reports, ensuring the Organisation is implementing recommendations, and providing reports to the Joint Audit Committee.
1-4	Collaborative Audits (Appendix B)		62	To be populated once agreed by the four forces. See Appendix B.
1-4	Liaison with Audit Wales	Management	2	Days for allocation to collaborative audits or for use as required during the year.
1	Annual Planning	Management	4	Assessing the Police and Crime Commissioner and the Chief Constable's annual audit needs.
4	Annual Report	Management	4	Reporting on the overall conclusions and opinion based on the year's audits and other information and providing input to the Annual Governance Statement.
1 – 4	Audit Management	Management	15	This time includes: meeting client management, overseeing the audit plan, reporting and supporting the Joint Audit Committee, liaising with External Audit and Client briefings (including fraud alerts, fraud digests and committee briefings).
Total days			155	

Internal Audit Charter

Purpose

The purpose of internal audit is to strengthen The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's ability to create, protect, and sustain value by providing the Joint Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Internal audit enhances The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with the IIA's Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the OPCC and Force.
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global internal Audit Standards

TIAA will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. TIAA will report periodically to the OPCC and Force and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

Authority

The Police and Crime Commissioner Gwent and Chief Constable Gwent Police and Joint Audit Committee grants the internal audit function the mandate to provide the Joint Audit Committee and senior management with objective assurance, advice, insight, and foresight.

The internal audit function's authority is created by its direct reporting relationship to the Joint Audit Committee. Such authority allows for unrestricted access to the Joint Audit Committee.

The OPCC and Force authorises the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of The Police and Crime Commissioner Gwent and Chief Constable Gwent Police and other specialised services from within or outside The Police and Crime Commissioner Gwent and Chief Constable Gwent Police to complete internal audit services.

Independence and Reporting Relationships

TIAA will confirm to The Police and Crime Commissioner Gwent and Chief Constable Gwent's Joint Audit Committee, at least annually, the independence of the internal audit function. TIAA will disclose to the Joint Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating

the implications of such interference on the internal audit function's effectiveness and ability to fulfil its mandate.

Joint Audit Committee Oversight

To establish, maintain, and ensure that TIAA internal audit provision has sufficient authority to fulfil its duties, the Joint Audit Committee will:

- Discuss with TIAA and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure TIAA has unrestricted access to and communicates and interacts directly with the Joint Audit Committee, including in private meetings without senior management present.
- Discuss with TIAA and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with TIAA and senior management about the "essential conditions," described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Approve TIAA's charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter periodically with TIAA to consider changes affecting the OPCC and Force, such as changes in the type, severity, and interdependencies of risks to the OPCC and Force; and approve the internal audit charter periodically. (typically, annually).
- Approve the risk-based internal audit plan.
- Review TIAA's performance.
- Receive communications from TIAA about the internal audit function including its performance relative to its plan.

- Ensure TIAA has established a quality assurance and improvement program, and this is reported on annually.
- Make appropriate inquiries of senior management and TIAA to determine whether scope or resource limitations are inappropriate.

TIAA Role

TIAA will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the OPCC and Force and be able to recognise conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the OPCC and Force.
- Report OPCC and Force behavior that is inconsistent with the OPCC and Force's ethical expectations, as described in applicable policies and procedures.

Objectivity

TIAA will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If TIAA determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or

engage in other activities that may impair their judgment, including:

- Performing operational duties for The Police and Crime Commissioner Gwent and Chief Constable Gwent Police or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any The Police and Crime Commissioner Gwent and Chief Constable Gwent Police employee that is not employed by TIAA, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as TIAA management, The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's Joint Audit Committee and management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

The main objective of the internal audit activity carried out by TIAA is to provide, in an economical, efficient and timely manner, an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the framework of governance, risk management and control. TIAA is responsible for providing assurance to The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's governing body (being the body with overall responsibility for the OPCC and Force) on the adequacy and effectiveness of the risk management, control and governance processes.

TIAA's Responsibility

TIAA has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the Joint Audit Committee and senior management.
- Discuss the plan with the Joint Audit Committee and senior management and submit the plan to the Joint Audit Committee for review and approval.
- Review and adjust the internal audit plan, as necessary, in response to changes in The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's business, risks, operations, programs, systems, and controls.
- Communicate with the Joint Audit Committee and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Joint Audit Committee and senior management [periodically] and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfil the internal audit mandate.
- Identify and consider trends and emerging issues that could impact The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's and communicate to the OPCC and Force and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.

- Ensure adherence to TIAA's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the OPCC and Force and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If TIAA cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the OPCC and Force.

Communication with the Joint Audit Committee and Senior Management

TIAA will report periodically to the OPCC and Force and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Significant revisions to the internal audit plan.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the OPCC and Force.
- Results of assurance and advisory services.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's risk appetite.

Quality Assurance and Improvement Programme

TIAA will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of TIAA's conformance with the Global Internal Audit Standards, as well as performance measurement to assess TIAA's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement. Annually, TIAA will communicate with the OPCC and Force and senior management about the quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside of TIAA.

Scope

The scope of internal audit services covers the entire breadth of the OPCC and Force, including all The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Joint Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for The Police and Crime Commissioner Gwent and Chief Constable Gwent Police.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's strategic objectives are appropriately identified and managed.
- The actions of The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's officers, directors, management, employees, and contractors or other relevant parties comply with The Police and Crime Commissioner Gwent and Chief Constable Gwent Police's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact The Police and Crime Commissioner Gwent and Chief Constable Gwent Police.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Purpose will be carried out in a manner prescribed by TIAA's professional standards, Information Security and Information Governance policies.

Irregularities, Including Fraud and Corruption

TIAA will without delay report to the appropriate regulator, serious weaknesses, significant fraud, major accounting and other breakdowns subject to the requirements of the Proceeds of Crime Act 2002.

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that TIAA can consider the adequacy of the

relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. The role of TIAA is not to investigate the irregularity unless commissioned to do so.

Assurance Assessment Gradings

We use four levels of assurance assessments as set out below:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Data Protection

TIAA has policies, procedures and processes in place to comply with all associated regulation and legislation on information security, which is underpinned by mandatory

annual awareness training for all staff. To carry out our role effectively, we need to obtain information that is reliable, relevant and sufficient to support our findings and recommendations. The collection of data, particularly sensitive personal data, is minimised and is not shared with unauthorised persons unless there is a valid and legal requirement to do so. We have clear policies on the retention of data and its appropriate, controlled disposal. TIAA has a fully robust Information Security Management System that meets all the requirements of ISO27001:2022.

Quality Assurance

TIAA recognises the importance of Internal Audit being controlled at each stage to ensure that we deliver a consistent and efficient Internal Audit service that is fully compliant with professional standards and also the conditions of contract. We operate a comprehensive internal operational quality review process to ensure that all Internal Audit work is carried out in accordance with these standards. These quarterly reviews are part of our quality management system which has ISO 9001:2015 accreditation.

Disclaimer

The matters raised in this planning report, along with those raised in our audit and annual reports, are only those that came to the attention of the auditor during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. 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. 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.

Performance Standards

The following Performance Targets will be used to measure the performance of internal audit in delivering the Annual Plan:

Performance Measure	Target
Completion of planned audits.	100%
Audits completed in time allocation.	100%
Draft report issued within 10 working days of exit meeting.	100%
Management responses received by TIAA within 10 working days of draft report issue.	100%
Final report issued within 10 working days of receipt of responses.	100%
Compliance with TIAA's audit charter and IIA GIAS/PSIAS	100%

Approved by the Governance and Audit Committee at its meeting on date: XXX