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

Audit Strategy 2026/29 and Annual Plan 2026/27

June 2026

2nd Revised Draft

Executive Summary

Introduction

The Audit Plan for 2026/27 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.

Financial Resilience: Funding constraints and spiralling costs, along with macro-economic impacts on organisations require even tougher financial decisions, with dependencies on collaboration, innovation, spending cuts and service deterioration.

Digital Transformation and AI: The rapid integration, and disparities in maturity, of AI across the sector are multifaceted and require a comprehensive governance framework that ensures the safe and ethical adoption of AI technologies. AI can inadvertently expose sensitive data, privacy breaches, AI bias and regulatory oversight.

Cyber Security Governance: This is a critical aspect of overall Board governance, especially given the sector being a high-value target for cyber-attacks, particularly ransomware and phishing. These threats are exacerbated by hybrid working and legacy IT systems.

Data Quality:

Fleet Management: Having an effective fleet is imperative to the operation of emergency service. Strategic decisions will have a significant impact on the management of fleet, including a move to electric fleet.

Net Zero: Whilst net zero ambitions are progressing, financial constraints and skills shortages in assessing requirements and delivering progress may hinder effective implementation. An assessment of likely achievements would support a realistic reporting position.

People and Culture: Poor culture is a significant risk to organisations, leading to poor motivation and inefficiencies. Setting a healthy, ethical and motivated culture from strategic management and being effective in embedding this throughout the organisation, will determine how well the culture is immersed.

Wellbeing: Staff wellbeing has been a rising risk for some time. To fully understand underlying causes impacting on staff wellbeing, organisations must take a holistic approach across the workforce, understanding deep rooted reasoning for sickness, leavers, those seeking support and staff surveys, find the golden thread and innovative solutions. Linking this to organisational culture.

Workforce Sustainability: The ability for emergency services to maintain a stable, skilled and healthy workforce over a long term, ensuring it can meet current and future service demands, is a key risk across the sector and requires a holistic approach.

Impact of PCC Reforms and Reorganisation: PCCs will be scrapped by 2028, creating the biggest shake up in policing governance since 2012. The transition will coincide with the Police Reform White Paper, expected to outline broader changes to policing structures. This may trigger restructuring of police forces, as some chiefs advocate reducing 43 forces to 12-15, for efficiency.

Audit Strategy Methodology

In producing this audit strategy and annual plan, we have sought to build on our understanding of Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police operating environment and risk profile through a review of key documentation and discussions with key staff and board/committee. We have taken into account:

- Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police business strategy and corporate objectives
- The regulatory and legislative framework
- Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police risk register

- Discussion with the Joint Audit Committee
- 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 requirements of the IIA Global Internal Audit Standards. (Appendix F)

Internal Audit Strategy and Plan

The Audit Strategy at Appendix A incorporates the proposed annual plan for 2026/27 and the indicative coverage for the following two years.

The Annual Plan at Appendix B sets out the assignments that will be carried out in 2026/27, 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 organisation; this will be formally reviewed with senior management and the Joint 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 Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police. Where Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police agrees additional work the required number of days and the aggregate day rate will be agreed in advance with Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police 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 for 2026/27 support the Head of Internal Audit's annual opinion on the overall adequacy and effectiveness Police and Crime Commissioner for Gwent and Chief Constable for 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.

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Release of Report

The table below sets out the history of this plan.

Draft Strategy and Plan:	11th March 2026
Revised Draft Strategy and Plan:	21st April 2026
2nd Revised Draft Strategy and Plan:	29th June 2026
Final Strategy and Plan:	

Appendix A: Rolling Strategic Plan

Review Area	Force/OPCC	BAF/Risk Ref	Type	2026/27	2027/78	2028/29
Governance						
Performance Management	Force	TBC	Assurance			10
Impact of PCC Reforms	OPCC	TBC	Assurance		6	
Equality, Diversity and Inclusion	Force	TBC	Assurance			6
Risk						
Risk Management – Embedding/Assurance Framework	Both	TBC	Assurance			6
Business Continuity	Both	TBC	Assurance		10	
ICT						
ICT – Governance	Both	TBC	Assurance	7		
ICT Disaster Recovery	Both	TBC	Assurance			8
Cyber Security	Both	TBC	Assurance		10	
ICT Infrastructure	Both	TBC	Assurance			8
ICT Change Management	Both	TBC	Assurance			8
Finance						
Budgetary Control (Collaborative in 2021/22)	Both	TBC	Assurance			6
Pensions (Collaborative in 2021/22)	Force	TBC	Assurance			6
General Ledger	Force	TBC	Assurance		5	
Treasury Management	Force	TBC	Assurance	6		
Medium Term Financial Plan (MTFP) and Assumptions	Force	TBC	Assurance			6
Creditors (including procurement card)	Both	TBC	Assurance		6	6
Payroll	Both	TBC	Assurance		6	6
Capital Programme	Force	TBC	Assurance		6	

Review Area	Force/OPCC	BAF/Risk Ref	Type	2026/27	2027/78	2028/29
Debtors	Force	TBC	Assurance	6		
Counter Fraud (Anti-Fraud Procurement	Force	TBC	Assurance			6
Fixed Assets and Capital Programme	Force	TBC	Assurance			6
Operational Performance and Infrastructure						
Community Engagement	OPCC	TBC	Assurance	6		
Commissioning	OPCC	TBC	Assurance	7		
Estate Management – Strategy (carried forward from 2025/26)	Force	TBC	Assurance	7		
Estate Management – Planned and Preventative Maintenance	Force	TBC	Assurance			8
Fleet Strategy	Force	TBC	Assurance			6
Uniform Stores	Force	TBC	Assurance		7	
Contract Management – Contract Area TBC	Force	TBC	Assurance	6	6	6
Service Improvement Board	Force	TBC	Assurance		7	
Evidential Property	Force	TBC	Assurance		6	
Health and Safety	Force	TBC	Assurance		8	
Sustainability	Force	TBC	Assurance		6	
Electric Vehicles – EV Charging	Force	TBC	Assurance		5	
Fleet Management	Force	TBC	Assurance			6
Firearms Licensing	Force	TBC	Assurance		6	
Stop and search	Force	TBC	Assurance			8
Workforce						
HR Management – Strategy	Force	TBC	Assurance	6		
Welsh Language Compliance	Force	TBC	Assurance			4
Vetting	Both	TBC	Assurance		6	
HR Management - Recruitment and Training	Force	TBC	Assurance			7
HR Management – Absence Management	Both	TBC	Assurance		7	

Review Area	Force/OPCC	BAF/Risk Ref	Type	2026/27	2027/78	2028/29
HR Management – Skill Map and Planning	Force	TBC	Assurance			7
HR Management - Wellbeing Strategy	Force	TBC	Assurance			5
Occupational Health – Referral, Process and Cost	Force	TBC	Assurance		6	
Rota Management (RMU)	Force	TBC	Assurance	6		
Whistleblowing	Both	TBC	Assurance		7	
**** Collaborative Reviews**						
Creditors – to include procurement cards (Lead Force: North Wales Police)	Both	TBC	Assurance	6		
Payroll (Lead Force: Dyfed-Powys Police)	Both	TBC	Assurance	6		
Risk Management - Mitigating Controls (Lead Force: Gwent Police)	Force	TBC	Assurance	4		
Property Subject to Charge (Evidential Property) (Lead Force: North Wales Police)	Force	TBC	Assurance	6		
Data Protection / GDPR (Lead Force: South Wales Police)	Force	TBC	Assurance	6		
Estates - Planned and Preventative Estate Maintenance (Lead Force: South Wales Police)	Force	TBC	Assurance	6		
HR Management - Wellbeing Strategy: Occupational Health and Absence (Lead Force: Gwent Police)	Both	TBC	Assurance	10		
Joint Scientific Investigation Unit (Lead Force: South Wales Police)	Force	TBC	Assurance	4		
Performance Management (Lead Force: Gwent Police)	Force	TBC	Assurance	8		
Annual Governance Statement (Lead Force: South Wales Police)	Force	TBC	Assurance	4		
Counter Fraud – External Exposure - Digital Threats (Lead Force: Dyfed-Powys Police)	Both	TBC	Assurance	5		
Pensions Governance (TPR requirements / security of transfers out) (Lead Force: Dyfed-Powys Police)	Force	TBC	Assurance	5		
Management and Planning						
Follow Up			Follow Up	10	10	10
Liaison with Audit Wales			Management	2	2	2

Review Area	Force/OPCC	BAF/Risk Ref	Type	2026/27	2027/78	2028/29
Annual Planning			Management	4	4	4
Annual Report			Management	4	4	4
Audit Management			Management	15	16	15
Total Days				**162 ***	**175 ****	**180 ****
* Includes 7 days carried forward for Estates Management – Strategy ** Actual to be agreed in future years.						

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

Quarter	Review	Type	Days	
1	Risk Management - Mitigating Controls	Assurance	4	Rationale 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. Scope Two risks which are included in the organisation's Risk Register will be selected and the effectiveness of the identified controls will be reviewed. The review will also consider the effectiveness of mitigating actions on outcomes. The scope of the review does not include consideration of all potential mitigating arrangements. **Lead force: Gwent Police** **To include: All four forces**
2	HR Management - Wellbeing Strategy: Occupational Health and Absence	Assurance	10	Rationale It is important for all organisations to have effective wellbeing strategies in place to help ensure that the workforce remains healthy and safe, to reduce the risk of turnover and absence and improve motivation and performance of existing staff and reputation in terms of recruitment. Key operational risk area and remote working on staff. Scope To be agreed. **Lead force: Gwent Police** **To include: Dyfed-Powys Police, Gwent Police and South Wales Police**
2	Annual Governance Statement	Assurance	4	Rationale The Annual Governance Statement (AGS) is important to organisations as it provides a transparent, public account of how the organisation ensures it is well-governed, properly managed and operating in line with laws, regulations, and ethical standards. It also sets out the effectiveness of internal controls, risk management, leadership arrangements and accountability structures over the previous year, highlighting both strengths and areas for improvement. By doing so, the AGS strengthens public confidence, supports external scrutiny and demonstrates a commitment to continual improvement in governance and service delivery. Rolling programme of Governance reviews, high risk area. Scope The review will consider how the Annual Governance Statement is prepared and the arrangements in place to ensure the form and content comply with good practice, how evidence is gathered to support the assertions made and that any actions or improvements identified in previous statements have been considered and addressed. The review will include confirmation of a high-level sample of information in the Statement can be substantiated to supporting evidence. **Lead force: South Wales Police**

Quarter	Review	Type	Days	
				To include: Dyfed-Powys Police, Gwent Police and South Wales Police
2	Data Protection / GDPR	Assurance	6	Rationale Organisation's need to have effective processes in place to protect the data they hold in order to protect sensitive personal data, maintain privacy and ensure the security of data. Risk of significant reputational damage, harm to individuals and fine for the organisation for non-compliance or data breach. Scope The review assess compliance with the key data protection and GDPR elements of: • Privacy Impact Assessments and Data Protection Impact Assessments. • Data Subject rights (e.g. Right to be forgotten). • Data Classification and Asset management. • Data Security and Breach Management. • Governance and Consent. • Data Controllers and Processors **Lead force: South Wales Police** **To include: Dyfed-Powys Police, Gwent Police and South Wales Police**
2	Performance Management	Assurance	8	Rationale It is important for organisations to have effective performance management processes in place to guide delivery of strategic objectives, assess organisational and staff performance and identify areas of improvement, enhance decision-making and align resources and systems to meet strategic objectives. Scope The review will consider the arrangements for providing assurance through the performance management framework and use of Key Performance Indicators (KPIs) and the systems that are used to track and manage the attainment of these targets. The review will consider the way in which key performance indicator (KPI) data is collated to inform effective decision making, taking in to account the accuracy, integrity and consistency of data. This will include: • Review of a sample of KPIs to confirm they are SMART (Specific, Measurable, Achievable, Relevant, Time-bound) and aligned with corporate priorities. • Test performance reporting for accuracy, timeliness, and use in decision-making at senior levels. • Check how underperformance is identified and addressed, including action plans and escalation procedures. The review will also consider the arrangements for monitoring staff performance including, setting and delivery of objectives through personal development processes or equivalent. **Lead force: Gwent Police** **To include: Dyfed-Powys Police, Gwent Police and South Wales Police**

Quarter	Review	Type	Days	
2	Property Subject to Charge (Evidential Property)	Assurance	6	Rationale Forces have 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, as well as historic issues with compliance and known issues around storage capacity. Scope The review will appraise the effectiveness of the controls over the arrangements for managing retention, collection and movement of items between interim stores and disposal of property at the Evidential Management Unit (EMU) or relevant regional stores. The review will also consider the audit arrangements adopted by the Unit within the store (selected unit with regards to North Wales Police). For South Wales Police this will not include the EMU as a separate audit of EMU was conducted in later 2025/26. **Lead force: North Wales Police** **To include: All four forces**
3	Pensions Governance (TPR requirements / security of transfers out)	Assurance	5	Rationale To be confirmed. Scope To be agreed. **Lead force: Dyfed-Powys Police** **To include: All four forces**
3	Counter Fraud – External Exposure - Digital Threats	Assurance	5	Rationale To be confirmed. Scope To be agreed. **Lead force: Dyfed-Powys Police** **To include: All four forces**

Quarter	Review	Type	Days	
3	Creditors	Assurance	6	Rationale All publicly funded organisations need to have effective financial management processes in place. The payment of good 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. Scope 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. The review will include procurement cards. The review will also consider the arrangements in place to assess suppliers in relation to IR35 'off-payroll working'. The review will not consider the procurement arrangements implemented for individual transactions. **Lead force: North Wales Police** **To include: All four forces**
3	Payroll	Assurance	6	Rationale 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. Scope 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. 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. 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. The review will also consider the respective resources and capacity for managing pension administration within force. **Lead force: Dyfed-Powys Police** **To include: All four forces**

Quarter	Review	Type	Days	
3	Estate Management – Planned and Preventative Maintenance	Assurance	6	Rationale Effective planned and preventative maintenance programmes need to be put in place to ensure early detection of estates issues and health and safety requirements are met and to maintain the value of assets and support planning and budgeting for maintenance and repairs. Performing preventive maintenance prolongs the life of your equipment and reduces risks such as downtime, increased reactive maintenance requests, non-compliance with related legislative requirements and costly emergency repairs. Key operational risk area and area of high spend. Scope The review will consider the arrangements in place to deliver the programme of planned and preventative maintenance across the estate, including the arrangements for: the identification of need, scheduling the work, selection of contractors, monitoring of performance and delivery, arrangements for recharging works where required and authorising payments. The scope of the review does not include tendering arrangements, the appropriateness of the forms of contract, management of contractor health and safety, the specification of works or contractor's insurance cover. **Lead force: South Wales Police** **To include: All four forces**
3	Joint Scientific Investigation Unit	Assurance	4	Rationale Scientific investigation units are vital to police forces because they provide the specialist forensic expertise needed to accurately collect, analyse, and interpret evidence from crime scenes, supporting investigative accuracy, improving case outcomes and enhance public trust by ensuring decisions are grounded in objective, reliable evidence. Scope The review will consider: • A review of the Collaboration process and the collaboration agreement; • The security of exhibits during the whole process; • The acceptance of exhibits and how rejections are recorded and advised; • The timeliness of booking in exhibits; • The processing of the exhibits to the reported outcomes; • Testing of a sample of exhibits for timeliness with procedures; • The utilisation of the JSIU systems and database; • The process for informing OICs (Officer in the Case); • The process for the return and/or destruction of exhibits and how the system is updated; • The collaboration Boards and review of agendas and minutes; • The budget and how it is monitored; • The capacity and decision making for outsourcing exhibit investigations; • Reporting to specialist crime. **Lead force: South Wales Police** **To include: Dyfed-Powys Police, Gwent Police and South Wales Police**

Appendix C: Annual Plan – 2026/27

Quarter	Review	Type	Days	High-level Scope
2	Debtors	Assurance	6	Rationale Effective income and debt management ensures stable cashflow, supports operational continuity and reduces financial risk. It also strengthens governance by preventing bad debts and enabling accurate financial planning. Scope The review considered the raising of debtor accounts, collection of income, receipting, storage and banking of income received by the organisation. The scope of the review did not include identification of the activities giving rise to income for the organisation, the basis of calculating the rates to be charged or that all income receivable had been identified.
3	Treasury Management	Assurance	6	Rationale Treasury management is important to all public sector bodies because it ensures the safe, efficient and transparent handling of public funds by managing cash flow, investments and debt in a way that protects taxpayer money, maintains liquidity and mitigates financial and operational risk. Effective treasury functions help keep cash in the right place at the right time, safeguard against fraud, support long-term financial stability and uphold public trust through prudent stewardship of resources. Scope The review considers the arrangements for controlling the investment and borrowing arrangements; compliance with the organisation's overall policy; banking arrangements; reconciliations and the reporting to committee. The scope of the review does not include consideration of the appropriateness of any individual financial institution or broker or of individual investment decisions made by the organisation.
2	Contract Management	Assurance	6	Rationale 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. Scope 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. **Selected contract to be confirmed.**

Quarter	Review	Type	Days	High-level Scope
2	Community Engagement	Assurance	6	Rationale Effective community engagement is important because it builds trust, strengthens relationships and helps organisations understand the needs and priorities of the people they serve. It also improves decision-making by incorporating diverse perspectives and ensuring services are responsive and inclusive, and helping to enhance legitimacy and public confidence. Scope The review will consider the arrangements in place for: development of strategies for community engagement and associated governance and oversight; planning and delivery of engagement activities; partnership working; communication; and, the mechanisms for obtaining data and feedback on engagement, the monitoring of performance and measurement of impact and outcomes. The review will not consider management of corporate communications, social media or adherence to Welsh Language Standards.
3	ICT – Governance	Assurance	7	Rationale Effective ICT governance ensures that policing systems are secure, reliable and aligned with operational needs, which is essential for protecting public safety and sensitive information. It also helps forces manage cyber risks, comply with legal and national policing standards and make informed, accountable decisions about technology investments. Scope The review will consider the governance arrangements in place within Force the oversight of information technology and digital delivery to include: governance, leadership and strategic alignment; associated policy framework; identification and management of ICT risks; programme and project management oversight; and, performance management.
3	Human Resources (HR) - Strategy	Assurance	6	Rationale Effective Human Resource (HR) strategies are important because they ensure the organisation has the right skills, leadership and workforce capacity to meet operational demands and serve communities effectively. They also support culture, well-being, inclusion and compliance with obligations such as the Welsh Language Standards, and help maintain public confidence by ensuring a professional, capable and representative workforce. Scope The review will consider the arrangements in place for: development of human resources strategies and associated governance and oversight; planning, implementation and delivery; links to supporting strategies and plans; performance management and reporting; and, staff engagement.

Quarter	Review	Type	Days	High-level Scope
3	Rota Management	Assurance	6	Rationale The Force has responsibility to ensure that sufficient police offers are on duty to respond to calls for service and provide effective policing to the communities it services. The organisation will need to ensure that arrangements are in place for the operation and management of shift patterns, rotas, leave and other duties. Scope The review will consider the processes in place within the resource management teams to ensure the rostering of staff is appropriately planned and maintained. This will include the arrangements for planned and unplanned absence, changes in demand, amendments following changes to staff roles and redeployment, management of working time restrictions, communication and access to rotas, arrangements for providing training and guidance on how to use the rota to resource management teams, for providing training and guidance on how to use the rota to staff, and the governance arrangements in place for oversight of performance of rota systems and risks and issues identified.
4	Commissioning	Assurance	7	Rationale Effective **control and risk management** in Police & Crime Commissioner (PCC) commissioning ensures public money is spent lawfully, delivers measurable outcomes for communities and upholds the PCC governance and legal requirements and reputation. Scope The review will consider the processes in place for identifying the need for commissioned services within the Office of the Police and Crime Commissioner (OPCC), procurement of those services and determining and monitoring outcomes from the services commissioned.
3	Estates Management – Strategy (Carried forward from 2025/26)	Assurance	7	Rationale 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. New Estates Strategy being produced. Scope 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.
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)		70	To be populated once agreed by the four forces. See Appendix B.

Quarter	Review	Type	Days	High-level Scope
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	**162**	

Appendix C: Previous Internal Audit Coverage 2020/21 – 2025/26

Review Area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Governance						
Performance Framework for Police and Crime Plan				Reasonable		
Corporate Communications						Reasonable
Performance Management					Substantial	
Annual Governance Statement	Substantial				Substantial	
Collaboration - Governance (ROCU, Go Safe and All Wales)					Substantial	
Governance – Police and Crime Plan						Substantial
Governance – Strategic Planning, FMS and Data	Reasonable					Substantial
Governance – Development of the Police and Crime Plan			Substantial			
Risk						
Risk Management – Mitigating Controls	Substantial	Substantial	Substantial	Substantial	Reasonable	Substantial
Business Continuity					Limited	
Risk Management – Embedding/Assurance Framework						Reasonable
ICT						

Review Area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
ICT reviews previously conducted by Torfaen County Borough Council.						
Data Assurance - MOPI & PNI (police nominal index)	Limited					
Single Online Home	Reasonable					
Finance						
Counter Fraud – Internal Exposure	Reasonable	Reasonable	Reasonable	Reasonable	Substantial	
Payroll	Substantial	Substantial	Substantial	Substantial	Substantial	Substantial
Creditors	Reasonable	Substantial	Substantial	Substantial	Substantial	Substantial
Fixed Assets		Limited		Substantial		
Capital Programme		Reasonable		Substantial		Substantial
Overtime and Additional Allowances	Substantial			Substantial		
Budgetary Control		Substantial				Substantial
Debtors	Reasonable	Substantial		Substantial		
Pensions		Substantial	Reasonable			Substantial
General Ledger			Substantial			Substantial
Treasury Management			Substantial		Substantial	
Expenses and Additional Payments				Reasonable		

Review Area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Medium Term Financial Plan (MTFP) and Assumptions			Reasonable			
Procurement – Strategic Lead		Substantial				
Counter Fraud (Anti-Fraud Procurement					Substantial	
Debtors	Substantial				Substantial	
Operational Performance and Infrastructure						
Estate Management – Planned and Preventative Maintenance				Limited	Substantial	
Security of Seized Proceeds of Crime (Cash and Assets)	Reasonable			Reasonable		
Complaint Handling (OPCC)				Reasonable		
Sustainability					Reasonable	
Estate Management – Strategy		Reasonable		Substantial	Reasonable	Cancelled
Fleet Management – Fuel Usage		Reasonable				Substantial
Driver Retraining Programme		Substantial				
Evidential Property		Limited	Limited	Limited		Limited
Commissioner's Grants			Reasonable	Reasonable		
CID – Protecting Vulnerable People	Reasonable					
Uniform Stores					Reasonable	TBC

Review Area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Welsh Language Compliance					Reasonable	
Health and Safety					Reasonable	Reasonable
Crime Recording						Reasonable
Vetting			Substantial		Substantial	Substantial
Service Improvement Board		Substantial		Substantial		Substantial
Firearms Licensing						Substantial
Resource Management Unit			Reasonable			
Fleet Strategy				Substantial		
Operational Equipment	Reasonable			Reasonable		
Legal Claims Handling Litigation Lessons Learned			Substantial			
Estate Management – Governance Arrangements		Limited				
Estate Management - Delivery	Reasonable					
Driver Retraining Programme		Substantial				
Sustainability					Reasonable	
Property Subject to Charge (Evidential Property)	Reasonable		Limited		Reasonable	Limited
Telematics					Reasonable	

Review Area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Wales Safety Camera Partnership			Substantial			
Automatic Number Plate Recognition (ANPR)			Reasonable			
Workforce						
HR Management – Recruitment and Training	Reasonable			Substantial		
HR Management – Grievance Reporting and Management	Limited				Reasonable	
HR Management – Absence Management		Reasonable				
HR Management – Skill Map and Planning					Reasonable	
HR Management – Workforce Planning		Substantial				
HR Management – Flexi-time Compliance					Limited	
Occupational Health – Referral, Process and Cost					Substantial	
HR Management – Wellbeing Strategy						Reasonable
HR Management – Leadership Skills						Reasonable
Whistleblowing					Substantial	
HR – Use of OLEEO				Reasonable		
Agile Working			Substantial			
Follow Up						

Review Area	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Interim Follow Up	Advisory	Advisory	Advisory	Advisory	Advisory	Advisory
Follow Up (Year End)	Advisory	Advisory	Advisory	Advisory	Advisory	Advisory

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

Safeguarding	ICT – Support for New Projects	Violence against Women and Girls (VAWG)	Insurance
Restricted Duties	Protecting Vulnerable People	Project Management	New Technology / Artificial Intelligence
Stop and Search	Wanted People	Control Room	

Appendix E: Strategic Risks frequently seen at other forces– For Consideration/Potential Inclusion

Additional Strategic risks articulated by other TIAA at other Forces	Detail	Pre Mitigation	Post Mitigation
Health & Safety / Safeguarding Failures	Covers workplace safety, vulnerable adults/children, and compliance with statutory duties.	20	12
ICT Infrastructure Failure / Business Continuity	Beyond cyber-attacks, this includes system outages and disaster recovery gaps.	20	12
Failure of Major Contractors or Supply Chain	Particularly relevant for outsourced services (waste, housing repairs, care services).	20	14
Reputational Damage / Loss of Public Confidence	Often linked to service failures, governance breaches, or media scrutiny.	16	10
Climate Adaptation / Flood Risk	Separate from carbon reduction; focuses on resilience to extreme weather.	16	12
Failure to Deliver Digital Transformation	Impacts efficiency, customer service, and cost savings.	20	12
Fraud and Corruption	Financial and procurement fraud risks remain high in local government.	16	12
Failure to Meet Statutory Inspection Standards	For services like housing, planning, or social care.	20	12
Emergency Planning / Civil Contingencies	Preparedness for major incidents (pandemics, terrorism, severe weather).	20	10

Appendix F: **Impact of the Global Internal Audit standards**

Highlights some key elements that are now required under the Standards. This list is not exhaustive.

- Requirement to understand the organisation's risks and internal and external providers of assurance services that cover those risks
- The plan must support the strategic objectives and success of the organisation.
- The annual plan must be risk-based, prioritising engagements according to the organization's risk profile.
- Communicate to the board and senior management why high-risk areas are excluded if applicable.
- The plan requires formal approval by the board (or Joint Audit Committee).
- The CAE must also discuss resources, budget, and capabilities needed to deliver the plan.
- The plan should integrate performance metrics and link to the internal audit strategy.
- The plan must allow for adjustments during the year to respond to emerging risks or changes in organisational priorities.

Engagement/Review Impact

- Include engagement level risk assessments and work programs for each planned audit.
- Evaluation of the significance of findings (considering likelihood and impact) and prioritisation of findings based on significance
- Engagement conclusion
- Action owners and dates included in final communications

Appendix G: **Additional services** which can be commissioned from **TIAA**

	Additional services which can be commissioned from TIAA at a Premium
1	**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: • HR Disciplinary Investigations • Regulatory Breaches (such as Data loss/DPA) • Whistleblowing matters • Cyber Risk Investigations • Criminal Investigations • Fraud Investigations
2	**Safeguarding Advisory** Safeguarding failures do not just damage organisational and personal reputations — they put lives at risk. A tailored engagement that blends national safeguarding insights with the organisation's own incidents and context, designed to provoke reflection and drive real cultural change. The service incorporates lessons learned diagnostics, culture and practice mapping, leadership challenge, safeguarding culture blueprint and change activation support.
3	**Health and Safety Advisory** Our specialist Health & Safety consultants bring deeper technical expertise and practical experience. They are qualified to interpret legislation, identify risks that may be overlooked, and recommend tailored solutions that go beyond compliance. This specialist input gives clients greater confidence that Health & Safety arrangements are robust, legally sound, and aligned with best practice.
4	**Security Management Services** A structured evaluation of an organisation's physical security practices, technologies, and policies. It helps determine how advanced and effective these measures are in protecting people, assets, and infrastructure from threats like theft, vandalism, terrorism, espionage, or violence.

Appendix H: Internal Audit Charter

Purpose

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

Internal audit enhances Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police:

- 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 committee.
- 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 to the board (as required) Joint Audit Committee 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

Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police Joint Audit Committee grants the internal audit function the mandate to provide the board/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 committee. Such authority allows for unrestricted access to both the board and committee.

The committee 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 Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police and other specialised services from within or outside Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police to complete internal audit services.

Independence and Reporting Relationships

TIAA will confirm to Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police Joint Audit Committee, at least annually, the independence of the internal audit function. TIAA will disclose to the 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.

Board/Committee Oversight

To establish, maintain, and ensure that TIAA internal audit provision has sufficient authority to fulfil its duties, the board/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 board/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 organisation, such as changes in the type, severity, and interdependencies of risks to the organisation; 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 organisation and be able to recognise conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organisation.
- Report organisational behaviour that is inconsistent with the organisation'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 Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Police and Crime Commissioner for Gwent and Chief Constable for 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, Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police board/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 Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police governing body (being the body with overall responsibility for the organisation) 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 board/committee and senior management.
- Discuss the plan with the board (as required) and committee and senior management and submit the plan to the committee for review and approval.
- Review and adjust the internal audit plan, as necessary, in response to changes in Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police business, risks, operations, programs, systems, and controls.
- Communicate with the board/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 committee and senior management at each committee meeting 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 Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police and communicate to the board 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 board 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 committee.

Communication with the Board/Committee and Senior Management

TIAA will report periodically to the committee 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 committee.
- 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 Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police 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 board 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 organisation, including all Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police 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 board/committee and management on the adequacy and effectiveness of governance, risk management, and control processes for Police and Crime Commissioner for Gwent and Chief Constable for 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 Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police strategic objectives are appropriately identified and managed.
- The actions of Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police officers, directors, management, employees, and contractors or other relevant parties comply with Police and Crime Commissioner for Gwent and Chief Constable for Gwent Police 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 Police and Crime Commissioner for Gwent and Chief Constable for 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.

Approved by the Joint Audit Committee at its meeting on date

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 IS0 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	100%