Archwilio Cymru
Audit Wales

Date issued: 8 September 2026

Gwent Police and Crime Commissioner and Chief Constable for Gwent Police

Joint Audit Committee 17 September 2026 – Audit Update Paper

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

Financial Statements Audit 2025-26

1. The final phase of audit fieldwork commenced in late July and was initially expected to be completed in early September.
2. We now expect our audit fieldwork to continue until at least 18 September with receipt and agreement of the revised accounts by 25 September.
3. Several audit queries and evidence requests remain outstanding and proposed amendments still need to be agreed before we can complete the audit.
4. There is therefore a clear risk that certification by 30 September may not be achieved. While certification remains possible, it is dependent on timely receipt of revised accounts, prompt agreement of proposed amendments and the resolution of all remaining audit queries without further delay.
5. We have shared an indicative completion timetable with the Chief Finance Officers.
6. We continue to work closely with the Finance team and Estates and HR officers to progress the audit. Recent meetings and on-site support have helped to resolve several outstanding matters.

Financial Statements certification deadline 2025-26

7. The Audit and Accounts certification deadline for 2025-26 has moved forward to 30 September 2026. As reported in the Audit of Accounts Report issued in October 2025, similar delays in the provision of audit information in 2026 would prevent us from achieving the 30 September deadline.
8. To meet the September deadline, it will be essential that:
    - the accounts and annual governance statement are received on time;

- they are of high quality and fully supported;
- all working papers are available and have been quality assessed at the commencement of the audit; and
- staff are available throughout the audit window to ensure audit queries are resolved promptly.

General Audit Wales update

Consultation on Fee Scales 2027-28 | Audit Wales

9. This consultation invites views and comments on Audit Wales's proposals for fee rates and other aspects of the statutory fee regime for audit work.
10. The consultation includes information on proposed fee rates from April 2027.
11. Following the consultation, we will submit a Fee Scheme 2027-28 for consideration by the Senedd Finance Committee in early 2027.
12. The closing date for responses is **18 September 2026**.

The Code of Audit Practice of the Auditor General for Wales | Audit Wales

13. The Public Audit (Wales) Act 2013 requires the Auditor General for Wales to issue a Code of Audit Practice prescribing how certain functions of the Auditor General are to be exercised.
14. The Code is important because it sets out how public sector audit is undertaken in Wales, including the mechanism through which compliance with international auditing standards is required.
15. This Code replaces the 2020 Code and comes into effect on the date of its publication, 9 July 2026.

Annual Report and Accounts 2025-26 | Audit Wales

16. Our report has been jointly prepared by the Auditor General for Wales and the Chair of the Wales Audit Office and laid before the Senedd.

Our priorities for the next 12 months | Audit Wales

17. We've published our Annual Plan for 2026-27.
18. Our Annual Plan describes the comprehensive programme of audit work we will deliver over the coming year to provide the public, the Senedd, decision makers and influencers with information and assurance about how well public money is being spent.

19. 2026-27 is a year of change for Audit Wales, with Adrian completing his eight-year term as Auditor General for Wales. The Senedd has voted in favour of nominating Catherine Mealing-Jones as the next Auditor General.
20. The next 12 months will also be the final year of our existing five-year corporate strategy. We are proud of the progress we have made over the last four years towards achieving our ambitions of sharpening audit delivery and increasing our impact and visibility. Some notable achievements are set out in this document.

Recent Audit Wales publications

21. Our publications can be accessed via Publication | Audit Wales. The following publications have been added since our last update in July 2026:

    - Delivering change, measuring impact? Continuous improvement at South Wales Fire and Rescue Authority | Audit Wales (**August 2026**)

      The Authority has made progress in addressing its areas for improvement. However, it is not yet clear how its improvement activity will be funded or the difference it is making to local communities.
    - Funding councils: how the Welsh Government funds councils | Audit Wales (**July 2026**)

      As well as the fees and taxes paid by their communities, councils receive funding from the Welsh Government. How that funding is calculated and distributed is critical to councils' planning and delivery of services.
    - Financial sustainability in South Wales Fire and Rescue Authority | Audit Wales (**July 2026**)

      We looked at how South Wales Fire and Rescue Authority is acting to achieve financial sustainability. This included its financial plans, the evidence used to develop those plans, and how financial information is reported to Commissioners to support scrutiny and oversight.

Good Practice Exchange

22. We continue to seek opportunities to identify and share good practice from all-Wales audit work through our forward planning, programme design and good practice research. Details of our future events are available on our website.

    Good Practice | Audit Wales

David Williams – Audit Manager

8 September 2026