

**Reference:** GPJAC 19 September 2024

**Date issued:** 9 September 2024

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

### Joint Audit Committee 19 September 2024 – Audit Update Paper

#### 2023-24 Financial Statements

- **Audit planning**

Audit planning work is ongoing. The detailed audit plan has been agreed with management and presented to the Joint Audit Committee. Our planning work is continuous, and should we identify any further audit risks and areas of audit focus, we will update Joint Audit Committee members at the next meeting.

- **Audit of the financial statements**

We received the draft financial statements on 31 July along with the supporting working papers. The audit fieldwork commenced earlier this month. The prioritisation of audits for those bodies who met the 30 June accounts submission date means that we now do not anticipate completing the audit fieldwork before the end of November. If this is the case, then the audit will not be finalised and certified by the statutory deadline of 30 November. Exact dates for the completion of the audit are difficult to predict, however an indicative timeline for the audit is set out below.

Activity	Planned date
Audit fieldwork completion	29 November 2024
Audit wash-up meeting	6 December 2024
Draft ISA260 issue date	13 December 2024
JAC approval of the audited financial statements	TBC (January 2025?)
AGW signing date	TBC (January 2025?)

We will continue to monitor delivery of the audit, providing regular updates to the finance team via the weekly catch-up meetings. Both the audit team and the finance team continue to use INFLO Collaborate (INFLO) to raise audit queries and share documents, this continues to work well.

## Other matters for consideration

### Audit Wales Publications

Our publications can be accessed via <https://www.audit.wales/publications>.

Below is one that has been added since our last Audit Update dated July 2024:

- **Affordable Housing**

The Welsh Government has set a target of building 20,000 new low carbon social homes by March 2026. We looked for evidence of an adequate pipeline of schemes and sufficient resources for the Welsh Government to deliver its social homes target by March 2026. The ambition to increase affordable housing supply is clear, but the Programme for Government does not accurately describe the 20,000 target. We also looked at the Welsh Government's arrangements to support delivery of its affordable housing ambitions.

- **Digital by design?**

Designing digital transformation present big opportunities, but also significant value for money risks. Our report focuses on Welsh councils' approaches to digital transformation. This follows local Digital Strategy reviews that focused on council's arrangements to secure value for money and the sustainable development principle. We found that, while many councils recognise the role digital can play in delivering their longer-term ambitions, weaknesses in their approaches pose value for money risks. They were often not clear on how they were going to fund their ambitions. We found weaknesses in monitoring the impact and value for money of digital projects. They could also do more to involve citizens and work in partnership with other organisations to help achieve their long-term objectives.

- **Councils use of performance information: service user perspective and outcomes**

Our review looked at whether the performance information provided to senior leaders helps them to understand the perspective of service users and the outcomes of Councils' activities so that they can manage their performance effectively. In many areas, service users don't necessarily have a choice as to who provides the services. Residents don't really have a choice as to who collects most of their waste and recycling for example. So, understanding what people think of the service, rather than the interests of those providing the services, is important. Councils deliver services to the public using public money. Therefore, it is vital councils understand the impact of their activities and policies to know if they are using public money wisely.

### Forward work programme

Having a strategic, dynamic and high-quality audit programme is a key focus of the Audit Wales strategy.

This [forward work programme](#) of performance audit work is shaped by stakeholder engagement activity and our Picture of Public Services analysis. It sits alongside our annual audit of accounts at over 800 public bodies in Wales.

## **Good Practice Exchange**

We continue to seek opportunities for finding and sharing good practice from all-Wales audit work through our forward planning, programme design and good practice research. Details of our future events are available on the GPX website <https://www.audit.wales/our-work/good-practice>.

David Williams – Audit Manager

9 September 2024