

**Reference:** GPJAC 18 September 2025

**Date issued:** 8 September 2025

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

### Joint Audit Committee 18 September 2025 – Audit Update Paper

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

#### 2024-25 Financial Statements

- **Financial Statement Audit**

The final phase of the audit fieldwork commenced in early August. It is anticipated that audit will now extend through to at least the end of September. There have been some delays in the provision of working papers and responses to our audit queries which have delayed the audit. We are working closely with the finance team to progress outstanding areas of our work, such as IFRS 16 Leases. Weekly meetings are being held with the finance team to manage the outstanding queries and to highlight issues identified by the audit.

#### Other matters for consideration

##### Consultation on Fee Scales 2026-27

Our Fee Scales consultation for 2026-27 was published in August. The [Consultation on Fee Scales 2026-27](#) invites views and comments on Audit Wales's proposals for fee rates and other aspects of the statutory fee regime for audit work. This consultation includes information on proposed increases to our fee rates from April 2026. Following the consultation, we will submit our estimate and Draft Fee Scheme for 2026-27 to the Senedd Committee for consideration, early in 2026.

##### Annual Report and Accounts 2024-25

Alongside our financial and accountability statements, this [Annual Report and Accounts 2024-25](#) provides a summary of the progress we made on delivering the audit work programmes set out in our Annual Plan for 2024-25. Our report presents a selection of case studies, which provides a taste of our work this year and the impact it has made.

## Audit Wales Publications

Our publications can be accessed via [Publication | Audit Wales](#)

Below are some that have been added since our last Audit Update:

- **Welsh Government funding for the failed Porthcawl Maritime Centre**

This report highlights basic failings in the way financial support was managed for the Porthcawl Maritime Centre Project. In our view, the Welsh Government did not put proper arrangements in place to manage the risks associated with the Maritime Centre. We found that a lack of clarity over roles and responsibilities between different parts of the Welsh Government – the Welsh European Funding Office (WEFO) and Visit Wales – contributed to ineffective monitoring and oversight.

- **Welsh Ambulance Services University NHS Trust – Urgent and Emergency Care – Arrangements for Managing Demand**

This report sets out the findings from the Auditor General's 2024 review of the arrangements for managing demand for urgent and emergency care at the Welsh Ambulance Services University NHS Trust. Overall, we found that changes to service delivery are leading to improvements in managing urgent and emergency care demand, supported by clear and regularly monitored plans. However, their impact is hindered by limitations in joined up data and access to alternative pathways in health boards as well as by continually high levels of handover delays at Emergency Departments.

- **The Wales Infrastructure Investment Strategy**

Investment in infrastructure provides new or improved schools, hospitals and flood defences. In December 2021, the Welsh Government published the ten-year Wales Infrastructure Investment Strategy, as well as the supporting three-year Infrastructure Finance Plan for 2022-23 to 2024-25. Our report looks at whether the Welsh Government has a sound strategic approach to supporting the delivery of its infrastructure investment ambitions

## 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

8 September 2025