



**Joint Audit Committee**  
**Annual Report for the year ending 31<sup>st</sup> March 2025 (2024/25)**

**Chair's Foreword**

The Joint Audit Committee (JAC) for Gwent Police provides independent assurance on governance, risk management, and internal control frameworks for both the PCC and the Chief Constable. As Chair for the last 5 years, I have ensured that the JAC members have provided independence and transparency, contributing to strengthening public trust. This foreword reflects on my 10 years with JAC and my 5 years as Chair.

Our oversight has enabled us to gain assurance on: financial reporting through scrutiny of the annual statement of accounts and budget setting; internal controls through the assessment of internal audit reports, external audit findings, and follow-up of recommendations; risk management from the review and challenge of strategic risks, particularly in policing challenges such as cybercrime, safeguarding, property controls and development and financial pressures; and value for money by monitoring efficiency, effectiveness, and the sustainability of resources.

We have seen increased collaboration across police forces, particularly within the four Welsh forces, and mutual support. We have seen improvement in the constructive relationship, robust challenge and demand for improvement with the Police and Crime Commissioner (PCC), Chief Constable, Chief Finance Officers, Internal Audit, and External Audit.

JAC's independent members have a wide range of skills which bring insights from experience as well as balance to implementing opportunities and managing issues as they arise. We have strengthened risk management frameworks and supported the delivery of and resourcing of external and internal audit recommendations. This has led to providing greater assurance that public money is being used appropriately and effectively.

As I hand over the reins of Chair, and complete my 10<sup>th</sup>, and therefore final, year in 2025 as a member of the JAC, I know that there are challenges ahead, such as financial pressures and evolving crime trends. However, I know that the commitment and knowledge of the committee will continue to provide the valuable independent assurance and constructive challenge as I have seen grow in my enjoyed time as part of JAC.

I thank the PCC, Chief Constable, officers, auditors, and fellow committee members, for the confidence they give me that Gwent Police has, and will continue to have, effective arrangements in place for governance, financial management and risk control, while recognising areas where continuous improvement is encouraged.

**Dawn Turner, Chair, Joint Audit Committee**

## **1. Role of the Joint Audit Committee**

A Joint Audit Committee (JAC) operates in Gwent in line with guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Financial Management Code of Practice for the Police Service of England and Wales, section 11.1.3.

The [Operating Principles and Terms of Reference](#) (ToR) establish the core functions of the JAC and are reviewed annually.

## **2. Membership and Meetings**

The JAC comprises five members who are independent of the OPCC and Force. Members are appointed via an externally advertised recruitment process and are selected to ensure the right balance of experience and expertise is provided. The JAC Members at the start of 2024/25 were Ms Dawn Turner (Chair), Mr Gareth Watts (Vice-Chair), Mr Andrew Blackmore, Mr Andy Johns and Dr Janet Wademan.

All members have lead roles covering areas within the JAC ToR. These roles are as follows:

- ❖ Ms Dawn Turner – Board Assurance Framework and Sustainability
- ❖ Mr Gareth Watts – Finance and External Audit
- ❖ Mr Andrew Blackmore – Risk Management, Board Assurance Framework and Treasury Management
- ❖ Mr Andy Johns – Internal Audit, Governance and Estates
- ❖ Dr Janet Wademan – ICT, Change and Project Management

As well as the independent members, the following officers from the OPCC, Force and the Audit functions may also be in attendance:

- ❖ Commissioner or Deputy Commissioner, OPCC
- ❖ Chief Executive, OPCC
- ❖ Chief Finance Officer, OPCC
- ❖ Head of Assurance and Compliance, OPCC
- ❖ Governance Officer, OPCC
- ❖ Chief Constable or Deputy Chief Constable, Force
- ❖ Assistant Chief Constable, Organisation
- ❖ Chief Superintendent, Head of Continuous Improvement, Force
- ❖ Change Manager, Force
- ❖ Internal Audit (TIAA)
- ❖ External Audit (Audit Wales (AW))

Officers from Torfaen County Borough Council (TCBC) (IT auditors) and the Shared Resource Service (SRS) (IT providers) also occasionally attend.

Due to the change in membership during 2022/23, the change to the senior leadership team in the Force during early 2024, including the retirement of the Assistant Chief

Officer, Resources, and the removal of the limited time a member can be the Chair, it was agreed at the March 2024 meeting that Ms Turner, would continue as Chair during 2024/25, in order to provide stability to the JAC.

At the March 2025 JAC, Mr Gareth Watts was nominated and agreed to accept the role as Chair for 2025/26. Mr Andy Johns was nominated and agreed to accept the role as Vice Chair for 2025/26.

Members of the JAC meet privately with the auditors prior to the start of every meeting to ensure there is an opportunity for any concerns to be raised.

The JAC is supported by the OPCC's Governance Officer and Head of Assurance and Compliance.

Five formal meetings are scheduled each financial year as well as a formal annual all Wales JAC training day. Members are in attendance, either in person or virtually, at all JAC meetings except in extenuating circumstances. During 2024/25, six formal meetings took place. This was as a result of delays from Audit Wales in undertaking the accounts process. In order to facilitate this, the December meeting was brought forward to November, but as the process had still not been finalised, an additional meeting was planned for January 2025.

### **Improving Public Reporting and Accountability**

Agendas and minutes from the JAC meetings are made available to the public on the OPCC website. Copies of the draft JAC minutes are also provided to the Commissioner and the Chief Constable for discussion at the Strategy and Performance Board meetings.

Each year the JAC ensure that they have met the areas within their Terms of Reference with this document being published on the OPCC website alongside a copy of this Annual Report.

## **3. Overview of Core Work Undertaken During 2024/25**

### **Good Governance**

#### **❖ Terms of Reference**

During 2024/25, an exercise was undertaken to cross reference the JAC's ToR with those in the other Welsh force areas. It was found that the majority of the ToRs were the same in terms of content and structure, the only difference being the level of detail in certain areas.

A compliance paper will be provided to the Commissioner and the Chief Constable with assurance that the JAC has successfully discharged its duties during the year.

### ❖ **Joint Annual Governance Statement and Statement of Accounts**

Due to a delay in the auditing of the draft accounts by Audit Wales, the final version of the Statement of Accounts and the Joint Annual Governance Statement (AGS) for 2023/24, was presented to the JAC in January 2025.

We noted that a simplified version of the accounts was also being developed for members of the public to access. We look forward to seeing this completed in readiness for the 2024/25 accounts process.

Audit Wales have advised that there will be further delays to the 2024/25 accounts process. As such, the July 2025 accounts meeting has been moved to October 2025 where the JAC will be presented with the final Statement of Accounts as well as the Joint AGS.

### ❖ **Review of the Manual of Corporate Governance**

The Manual of Corporate Governance is reviewed by the OPCC and Force annually with any changes identified presented to the JAC. The JAC subsequently provided its recommendation to the Commissioner and Chief Constable, to approve the amendments to the Manual of Corporate Governance, in March 2025.

### ❖ **Self-Assessment**

The annual self-assessment exercise which reviewed the JAC's performance during 2024/25 was undertaken during March/April 2025 with the outcome due to be discussed in the July 2025 meeting.

Following Members' review of the self-assessment exercise, an action plan is drafted to support the JAC's continuous improvement and is reviewed on a quarterly basis.

Following our annual self-assessment of how JAC is carrying out its duties as outlined in the JAC terms of reference we found that the members, officers and auditors, in most cases, found that the JAC's knowledge of its duties and its capabilities were enabling performance at a high level, however there were still some areas that could be improved and these have been reflected in the action plan for 2025/26.

### ❖ **Annual Performance Reviews**

All members have participated in an annual performance review process. Feedback has been positive with all members finding the process useful.

## **Effective Audit and Assurance**

### ❖ **Internal Audit**

There is a duty upon both the Commissioner and the Chief Constable to maintain an effective internal audit function. The audit work for the year is founded on a risk-based approach and focuses on significant financial and operational risks.

Since September 2016, all IT related audits have been undertaken by TCBC; TIAA continue to undertake all other audits on behalf of the OPCC and Force. As the internal audit function is provided via a joint all Wales contract, collaborative audits have also been undertaken allowing best practice to be shared across Wales. This provides the JAC with further evidence regarding the scrutiny on Value for Money. Annual Audit Plans from both TIAA and TCBC are presented to the JAC for review prior to finalisation. Reports on the adequacy of controls in the systems audited are also presented to the JAC.

Progress with the annual audit plans is monitored at each meeting and is challenged as appropriate. The JAC were satisfied with the work undertaken by TIAA and TCBC and their adherence to and management of their plans.

The JAC will continue to monitor all outstanding audit recommendations via the quarterly Outstanding Audit Recommendations report with any concerns provided to the Assistance Chief Constable, Organisation.

The lead JAC member for ICT has continued to meet regularly with the Assistant Chief Constable, Organisation and Force Information Security Officer as well as representatives from the SRS to provide support and scrutiny and to seek additional assurance on behalf of the JAC in relation to the audit process in respect of Gwent Police.

During 2024/25, the procurement process to award the internal audit contract was completed with JAC members providing feedback on the current provision prior to the tender process commencing. After a robust process, TIAA were appointed as the joint internal auditor for Gwent, Dyfed Powys, North Wales and South Wales Police from September 2024 to September 2027.

Internal Audit advised that from April 2025, the Global Internal Audit Standards (GIAS) were due to come into force for the public sector. A further update would be provided but early indications indicated that root cause analysis would need to be undertaken. It was agreed that spare audit days from 2 cancelled audits would be utilised to enable this to be undertaken for existing audits.

The JAC reviewed TIAA's proposed annual Audit Plan for 2025/26 and was satisfied it was appropriate for, and aligned to, Gwent's current risk profile. As TIAA are also the internal auditors for the three other Welsh forces, we welcomed the continued development of a collaborative audit plan for the coming year and the sharing of lessons learned across Wales.

The JAC queried if the SRS audit plan was developed on a risk based approach. TCBC informed JAC that the plan was moving in this direction. TCBC confirmed they had confidence that the risks were being addressed from the information

provided by partners. As such, the JAC were satisfied with the SRS proposed annual Audit Plan for 2025/26.

#### Audits Completed - TIAA

There were 16 internal audits completed by TIAA in 2024/25, 7 received 'substantial' assurance, 7 received 'reasonable' assurance, 2 received 'limited' assurance and 0 received 'no assurance' and there were also 2 'follow up' audits completed. 0 audits were advisory with no assessment rating provided.

#### Audits Completed - Torfaen County Borough Council

The assessments of the 11 audits undertaken confirm that 8 were assessed as providing 'full' assurance, 2 with 'substantial' assurance, 1 with 'moderate' assurance, 0 with limited assurance.

All audit reports, as detailed within the Annual Governance Statement, have been scrutinised by the JAC.

#### ❖ **Audit Wales**

The JAC were advised by Audit Wales that due to unforeseen circumstances the originally agreed date of 30<sup>th</sup> November 2024 for the accounts to be signed would not be achieved. As previously mentioned, a further meeting was planned for 30<sup>th</sup> January 2025 was agreed and the accounts were signed, as stated by this date. Audit Wales advised that the delay is likely to occur again for the 2024/25 accounts, so the JAC meetings have been planned to take this into consideration with the accounts meeting planned for October 2025. This is an area that the JAC will continue to monitor during 2025/26.

#### ❖ **Effective Risk Management**

Risk Management has been a particular focus for JAC since 2022/23 with the JAC lead on Risk Management reviewing and providing guidance on the development of the Risk Management Framework and Reporting arrangements.

Assurance is sought by JAC through the quarterly risk management reports and reviewing in detail at each meeting one of the high risks action plans and are satisfied that risks are being managed appropriately. The JAC have requested that timelines to implement actions as well as a rationale for not progressing with actions be included on the risk register.

During 2024/25 the JAC deep dives that have been undertaken on a specific area of the risk register has allowed an understanding of individual high risks in more detail. This has resulted in improvement in risk articulation and management of the risk and resources available.

The risks explored in more detail during 2024/25 were:

- Information Disclosure, June 2024

- Corporate Insurance, September 2024 and
- Culture, March 2025

#### ❖ **Embedding Ethical Values and Countering Fraud**

A collaborative audit across the four Welsh forces was undertaken on counter fraud during 2023/24 which was received by the JAC in June 2024. They were pleased to note that the audit received substantial assurance.

The Anti-fraud and Corruption policy for the force was presented to the JAC in June 2024. The OPCC policy was last reviewed by the JAC in March 2024.

The JAC queried if the force had considered the ethical and legal basis of the use of Artificial Intelligence (AI). The force confirmed AI had been discussed by the Ethics Committee and that a working group had also been established with South Wales Police to discuss information security and ethics relating to its use.

#### ❖ **Improving Value for Money**

The JAC are generally satisfied that their understanding in relation to Value for Money (VFM) continues to improve. Access to data has also improved but the variety of demands on police forces and the variance in priority of those demands in the different forces across England and Wales makes comparison and evaluation of VFM difficult. It is acknowledged that the Force Management Statement enables the JAC to focus on what is required for Gwent which is of primary importance. An annual deep dive also takes place for the JAC to be briefed on the Value for Money Profiles produced by HMICFRS.

### **4. Achievement of Goals**

Each year the JAC set out in its Annual Report the priorities they will focus upon during the coming year. This section provides evidence on how the JAC has met the agreed priorities for 2024/25 as detailed in the 2023/24 annual report.

#### ❖ **Training and Development**

Members have participated in several different training events in order to build on their existing knowledge and skills. Internally, the OPCC and Force run sessions where a topic identified by members is explained and discussed in detail; these sessions, known as 'Deep Dives', take place as an addendum to the formal meeting structure.

#### Deep Dives

During 2024/25, the following deep dives took place:

- Ethics and Culture (linked to the Professional Standards Department), June 2024
- Police Online Investigation Team (POLIT), July 2024
- Firearms Licensing and Digital Services Division, September 2024

- Value for Money/Financial Resilience, November 2024; and
- Global Internal Audit Standards - Changes, the Impact on the Force, JAC Members and the Public Sector, March 2025

#### Formal All Wales JAC Training Day

The all Wales training day took place in September 2024 and was organised and hosted by South Wales.

#### ❖ **Management of Audits**

During 2024/25, the JAC raised concern that outstanding audit recommendations were not being monitored and actioned accordingly. The force acknowledged improvements were required and confirmed that this task had been allocated to the Chief Inspector in the Governance team. The JAC will continue to monitor the timeliness of and responses to audit findings to ensure they are appropriate and not delayed unnecessarily. This has been an ongoing priority for several years but will continue to be a strong focus in 2025/26 due to the recent concerns raised.

#### ❖ **Collaboration Governance**

Work continues within the OPCC and Force to ensure that governance relating to collaborative projects is robust. The JAC were advised that a new all Wales collaboration oversight board had been established with the first meeting taking place in January 2025. The meeting should provide the platform to determine what collaborative arrangements were still beneficial although the JAC were made aware that it may take some time before the OPCC and force were able to provide relevant information for the JAC to be assured that arrangements are satisfactorily established and operate effectively for significant partnerships or collaboration.

#### ❖ **Delay to Finalisation of Accounts – External Audit**

As in 2022/23, the JAC were made aware that there would be a significant delay in the finalisation of the 2023/24 accounts by Audit Wales, with the accounts being signed in January 2025. There will also be a delay in relation to the 2024/25 accounts with approval not being expected until October 2025.

#### ❖ **Culture**

The briefings provided on the work being done by Gwent Police to improve the culture of the organisation have been valued by the JAC. The right culture is important to enable the correct internal controls to operate and to improve public confidence and outcome success.

During 2024/25, the JAC received a deep dive on ethics and culture as well as undertaking a risk deep dive into culture across Gwent Police. We were also pleased to be informed that the force had applied to the College of Policing and were one of three forces from 30 that applied, selected to help with their 'Leading Inclusive Teams' pilot, which looked to tackle sexism and misogyny.

### ❖ **Evidential Property Stores**

JAC were first notified of issues relating to evidential storage in 2016 when they were assured this was a priority for the force and that progress was being made. A further audit in 2023 indicated there were still significant challenges in this area which was deeply concerning to the JAC. This has been and would continue to remain on the JAC agenda at every meeting until all areas are fully addressed and the JAC are confident that this will no longer be an area of concern for the force.

### ❖ **Estate Strategy Review**

The JAC received a draft strategy at their June 2023 meeting during which feedback was provided. Finalisation of the strategy was delayed during 2024 due to the election of a new Police and Crime Commissioner for Gwent. One of the first tasks undertaken by a new Commissioner, is the development of a new Police, Crime and Justice Plan (PCJP). It was therefore decided that the estate strategy would need to be developed alongside this PCJP process. The lead member for the estate was consulted on the strategy development in 2023.

### ❖ **Information Disclosure**

The JAC were presented with a limited assurance internal audit report in March 2024. It was noted that there were concerns regarding the resourcing of the department and the retention of staff and that lack of compliance in this area would have a detrimental impact on the reputation of the Force and requested that this area was added to the Force risk register. Updates during 2024/25 confirmed that work had progressed and compliance in this area had improved significantly and the risk had been reduced to low. There is no requirement for JAC to continue to specifically monitor this area of work in 2025/26.

## **Priorities for 2025/26**

### ❖ **Training and Development**

In order to continue to develop and build on the skills of the JAC, 'Deep Dive' sessions are being considered in the following areas:

- Estate Strategy, July 2025;
- Value for Money – Artificial Intelligence deployment to improve productivity, linked to Force Management Statement (FMS), September 2025;
- December 2025 – to be confirmed; and
- March 2026 – to be confirmed.

The areas above cover a variety of business areas and will help to further support the understanding of the wider work of the OPCC and the Force.

### ❖ **Management of Audits**

The JAC will continue to monitor the timeliness of and responses to audit findings to ensure they are appropriate and not delayed unnecessarily in light of concerns raised during 2024/25.

### ❖ **Collaboration**

JAC have agreed that further focus on collaboration governance would continue to be a priority in 2025/26 so they can be reassured they are able to meet their ToR. A key upcoming collaboration is the building of the joint firearms range which will be a focus for JAC going forward.

### ❖ **Delay to Finalisation of Accounts – External Audit**

As mentioned earlier in the report, the JAC have been made aware that there will again be a significant delay in the finalisation of the 2024/25 accounts by Audit Wales. The JAC will therefore continue to focus on this in 2025/26 in order to minimise risk and work with Audit Wales and regulators to bring finalisation of accounts back to a reasonable timeframe.

### ❖ **Culture**

The JAC wish to be kept informed of the work ongoing to improve culture within Gwent Police and look forward to being further briefed on the tangible outcomes of this work.

### ❖ **Collaboration**

We are aware of the work ongoing within the OPCC and Force to ensure that governance relating to collaborative projects is robust and that consideration is being given on how that reassurance can be provided to the JAC in order to comply with the ToR. This is a key focus for the JAC as risks in other organisations have the potential to impact on the OPCC and Force, especially in terms of service and adherence to joint project timescales.

### ❖ **Evidential Property Stores**

Although the JAC are satisfied positive progress is being made in this area, due to this being an area of concern for a number of years, it will continue to be a focus throughout 2025/26.

### ❖ **Estate Strategy Review**

The JAC are aware that work is being progressed on the Strategy as a priority in 2025/26 and look forward to receiving an update on progress.

### ❖ **Sustainability**

In June 2024, the JAC discussed the requirement for organisations to identify their climate change risks. The JAC were aware that there was a Greener Gwent Forum in existence and that a Sustainability Strategy was being developed. They looked forward to further updates in this area so that they could be confident the relevant governance frameworks were in place for the OPCC and force to meet their requirements.

### ❖ **Changes to ICT Provision**

The JAC were aware that the force would be moving away from ICT services being provided by the SRS in 2025/26. This would be an area of focus for the JAC going forward to ensure the change in provision and the associated risks would be managed appropriately.

### **5. Conclusion**

Based on the JAC's scrutiny of the information provided and its enquiries of management, the JAC is satisfied that the Commissioner and the Chief Constable can be assured that their control, risk and governance position for 2024/25 was appropriate.

In determining this conclusion, the JAC have given due regard to the work of both internal audit providers and is pleased to note that the annual audit opinion from TIAA is that the 'Police and Crime Commissioner and the Chief Constable have reasonable and effective risk management, control and governance processes in place'. In relation to IT audits, the SRS received an overall assurance rating of 'Satisfactory' from TCBC.

The JAC have confirmed its compliance with its ToR during 2024/25 and have received appropriate information from the OPCC and the Force to enable the discharge of its duties.

The Commissioner and the Chief Constable are asked to note this report as a summary of the work and findings of the JAC for the financial year 2024/25.