



Heddlu Police

**DYFED-POWYS**

Diogelu ein cymunedau, gyda'n gilydd Safeguarding our communities, together



Comisiynydd Heddlu a Throseddu  
**Dyfed-Powys**  
Police and Crime Commissioner

# DYFED-POWYS POLICE AND CRIME COMMISSIONER AND CHIEF CONSTABLE

## Joint Audit Committee Annual Report 2024/2025



# Chair's Foreword

I present to you as Chair, my third annual report on the work of the Dyfed-Powys Police and Crime Commissioner and Chief Constable's Joint Audit Committee (JAC). The Joint Audit Committee's purpose is to provide independent assurance and advice on governance processes. The Committee considers the arrangements for risk management and financial management and where appropriate challenges the processes in place to assure itself that they are fit for purpose.

Early in June 2024 the Committee received a notice of resignation from Brian Jones and I would like to thank Brian for his valued contributions to the work of the Committee. Following an earlier recruitment drive during the end of 2023/2024 we were able to appoint a new member relatively quickly. Caroline Wheeler brings a wealth of experience from a financial perspective in the private sector to the Committee and has settled well into the role alongside Farhan Shakoor, David Macgregor and Julie James who have continued to effectively discharge their responsibilities as Members of the Committee. Your contributions are very much valued and appreciated.

It was pleasing to note that following challenges with finalising previous year's Statements of Accounts that the processes and timescales had improved and as a Committee we were able to sign off the 2023/2024 Accounts at a meeting held in November 2024. It would be remiss of me not to thank all those involved

in preparing the accounts from the OPCC's and CC's Office and to thank individuals from Audit Wales for their work in ensuring everything was correct. I look forward to this approach continuing in future years.

You will note that the Committee has met 7 times during the past year. This has allowed us to undertake our work in a timely manner and ensure that all reports presented to the Committee are fully considered. With the introduction of a forward workplan, we are now able to manage meetings more effectively, ensuring sufficient time is allocated to business.

This year has seen a continuation in the work to address potential financial risks with improved governance arrangements introduced as part of the 'Planning and Assurance Cycle' which supports the preparing of the Medium Term Financial Plan.

Finally, I would like to take the opportunity to thank the officers of the Police and Crime Commissioner and the Chief Constable along with the internal auditors TIAA and Audit Wales who have supported the Committee.

Kate Curran,  
Joint Audit Committee Chair.

# The Joint Audit Committee

The purpose of the Joint Audit Committee (JAC) is to provide independent assurance to the Police and Crime Commissioner (PCC) and Chief Constable (CC) on the adequacy of the governance and risk management frameworks, the internal control environment, and financial reporting, thereby helping to ensure efficient and effective arrangements are in place.

The JAC has been established in accordance with the Home Office Financial Management Code of Practice, issued under the Police Reform and Social Responsibility Act 2011 and in line with the Chartered Institute of Public Finance and Accountancy (CIPFA) guidance.

Members of the JAC have an understanding of the financial, risk and control, and corporate governance issues facing the PCC and CC. They also have the ability to challenge, question, probe, and seek assurance from the PCC and CC when required.

The Membership of the JAC during 2024/25 was as follows:

Member	Number of meetings scheduled to attend	Number of meetings attended	% of meetings attended
Kate Curran (Chair)	7	7	100%
Farhan Shakoor	7	6	86%
David MacGregor	7	6	86%
Julie James	7	7	100%
Caroline Wheeler	6	4	67%

- Brian Jones was a member of the Committee to June 2024 but there were no meetings during the time for Brian to attend.

Each member of the JAC have been vetted and completed a declaration of interest form.

The JAC meetings are also attended by the PCC and CC, the PCC’s Chief Executive and Chief Finance Officer and the CC’s Director of Finance. Other officers attend to provide information about audits, programmes of work, or any other matters as required.

Following the resignation of Brian Jones in late June 2024, Caroline Wheeler was appointed to the Committee and observed a meeting in July 2024 before becoming a full member at the October meeting. The Committee remains at full complement which provides resilience to enable appropriate review and challenge at each meeting.

Members of the Committee also attend internal governance meetings of the Force to provide an added layer of assurance. The number of meetings increased during 2024/2025 following a refresh of the governance arrangements of the Force. Those meetings are:

- Audit Governance Group
- Corporate Governance Board
- People, Culture and Ethics Board
- Strategic Estates Group
- Strategic Workforce Planning Board

- Strategic Finance and Medium Term Financial Board
- ICT Strategic Board
- Strategic Fleet Board

# Meetings

The meetings held during this period have all been held virtually via Microsoft Teams, with the exception of the meeting held in December 2024 which was held on a hybrid basis with several Members attending in person. In addition to the formal JAC meetings, Members have attended additional seminars as highlighted in the following paragraphs.

Members were invited to the Police and Crime Commissioner's Finance Seminar in November 2024 which provided stakeholders with an overview of the operational and financial challenges facing the service. The session provided information on the work of the Force from an operational context that included an update on the Force Review and updates from His Majesty's Inspectorate of Constabulary, Fire and Rescue Services (HMICFRS).

Members also received an input at the Finance Seminar from Link Group, the Treasury Management Advisors on the current economic position, market conditions and explained the key elements which needed consideration for the relevant financial strategies.

An update was also given from the Director of People and Organisational Development in relation to workforce matters and in particular the challenges faced in relation to the recruitment and retention of officers and employees across the organisation.

A Statement of Accounts seminar was held in November between Members, the Chief Finance Officer, the Director of Finance and finance leads within the Force to consider the vast level of detail within the draft 2023/2024 Statement of Accounts. This exercise was considered very useful in terms of reviewing the accounts and related documents with very valuable discussions taking place. The Committee also had an input on the Annual Governance Statement, an update from Audit Wales and considered update reports on the work being undertaken to ensure value for money.



## Programme of work for 2024/25

The Joint Audit Committee held 7 formal meetings in 2024/25. During these meetings the Committee received reports, recommendations and observations from internal auditors TIAA, Audit Wales and HMICFRS updates. The Committee also received presentations from officers of the OPCC and Force on key business areas for them to formulate an independent opinion and provide assurance to the PCC and CC in respect of the financial and governance controls within the Corporation Soles.

The Committee identified key areas of business to focus on during 2024/2025, namely: Oversight of the preparation of the Statement of Accounts for 2023/2024, Consideration of financial management arrangements, Corporate Governance Framework, Risk Management, Internal Audit, Information Management, monitoring the implementation of the recommendations from internal audit reviews and a revised Fraud and Anti-Corruption Policy.

The programme of work included the following:

**Terms of Reference** - following a review of the terms of reference in February 2025 the Committee considered and approved the revised terms of reference at the meeting held in March 2025. The terms of reference are based on CIPFA guidance and will be reviewed on an annual basis.

**Risk Management:** JAC continued to receive the corporate risk registers of the OPCC and the Force that were now similar in format following feedback from members during the previous year. During the year the Committee considered two internal audit reviews in relation to Risk. In October a report on the review of the Risk Management framework was presented which provided reasonable assurance. In December the Committee received a report on the mitigating controls in relation to Risk Management which received substantial assurance. Both reviews contained a number of recommendations, but the Committee was satisfied with the responses provided at the meeting that the area of Risk Management was not one of concern.

**Information Management:** The Committee has maintained its interest in this area during 2024/2025 due to the previous significant issues in backlogs of Freedom of Information requests and Subject Access requests within the Force. Following a self-referral by the Force to the Information Commissioner's Office, JAC closely monitored the

progress in this area and received reports to each meeting. At the meeting held in January 2025 the Committee were confident of the progress being made and resolved to receive 6 monthly updates going forward. JAC passed on its thanks to all staff who had worked hard to address the issues.

**Governance:** The JAC received updates on actions from both the Corporate Governance Group and the Audit Governance Group. In line with one of the priorities for 2024/2025 the Committee requested that the update report from the Audit Governance Group included a progress report on all outstanding recommendations made by internal audit reviews. This information was presented to each meeting and the Committee challenged areas where there were delays in implementing recommendations. During the year the Committee considered the Corporate Governance Framework on two occasions. The first was following a comprehensive review of governance arrangements in the OPCC and the second was following the introduction of new procurement legislation. On both occasions the Committee endorsed the revised framework.

**Financial Reporting** - Following previous delays in the sign off of the 2022/2023 accounts the Committee requested to be updated on the process and timings for the 2023/2024 accounts. The Committee was pleased to note that lessons had been learnt from previous years and were able to sign off the accounts for 2023/2024 at a meeting held in November. The Committee, as part of its core responsibilities, considered the Medium Term Financial Plan, Treasury management Strategy, Reserves Policy and the Capital Strategy. The Committee also received the CIPFA Financial Management Checklist actions update report in September 2024 and during consideration requested that a further update was presented to the meeting in March 2025 to provide assurance that actions are being addressed. The Committee were pleased to note good progress in implementing the actions.

**Internal Audit:** The JAC received reports on the work undertaken by the internal auditors TIAA. During 2024/2025 21 internal audit reviews were planned however, 20 specific internal audit reports were considered by the Committee during 2024/25. One review in relation to ICT Data Storage would be considered during the early part of 2025/2026. 16 were internal assurance reviews in relation to Dyfed

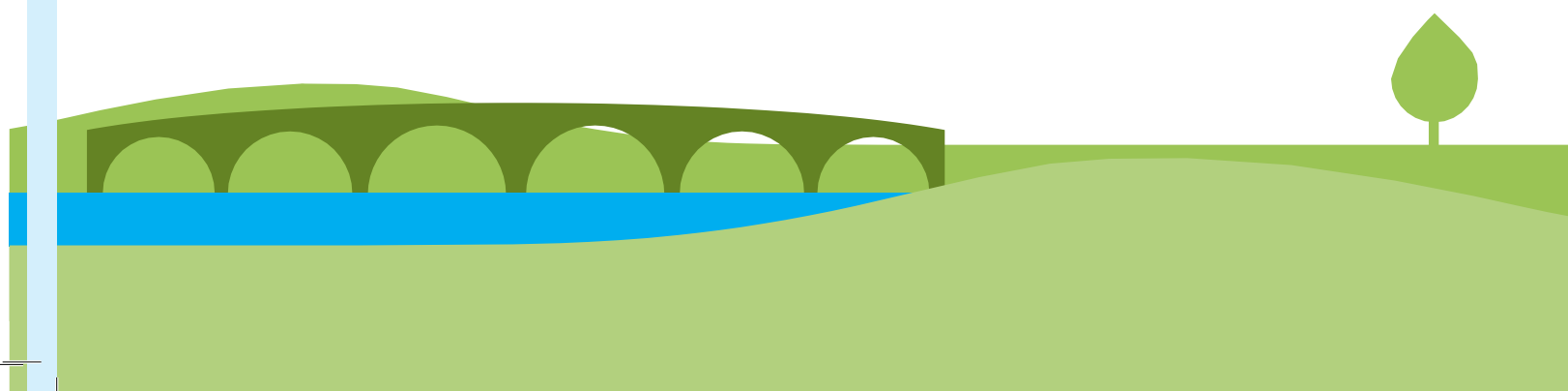
Powys. A further 4 reviews were reviews of collaborative work being undertaken between all Welsh Forces. As part of their role, Members were able to challenge the information contained within the reports and seek assurance where issues had been identified that the remedial work would be undertaken to drive improvements. On occasions Members noted that some reviews had received substantial or reasonable assurance when there were known risks in the respective areas. The Committee requested that in future that the Risk Registers are considered as part of a review to ensure a holistic approach and effective outcome of a review. During the year 14 reviews received substantial assurance and 6 received reasonable

assurance (see table below for individual levels of assurance). During the year the Committee considered one specific collaborative review from 2023/2024 in relation to the Data Protection Act after raising concerns during that year that the Force had received reasonable assurance with a large number of recommendations. The Committee requested that the review be reconsidered and following meetings with the internal auditors and a JAC member with specialist experience the level of some recommendations were altered which then resulted in the overall assurance changing to limited. The implementation of the recommendations will be monitored by the JAC Member who attends the Information Assurance Board.

Review	Assurance Level	Review	Assurance Level
Police and Crime Plan	Substantial	Treasury Management	Substantial
Strategic Planning, FMS and Data	Substantial	Fleet management Fuel Usage	Substantial
Risk Management - Mitigating Controls	Substantial	Vetting	Substantial
ICT Change Management	Substantial	Firearms Licensing	Substantial
Budgetary Control	Substantial	HR Management - Wellbeing Strategy	Substantial
Pensions	Substantial	HR Management - Leadership Skills	Substantial
General Ledger	Substantial	Payroll	Substantial
Review	Assurance Level	Review	Assurance Level
Risk Management - Embedding / Assurance Framework	Reasonable	Health and Safety	Reasonable
Cyber-Security	Reasonable	Crime Recording	Reasonable
Sustainability	Reasonable	Uniform Stores	Reasonable

## Priorities for the Committee in 2025/26

- Continue to oversee the preparation of the Statement of Accounts for 2024/25 to ensure that the timescales are followed to ensure a timely sign off.
- Consider and advise on financial management arrangements which are considered on an ongoing basis to further develop the medium-term financial plan.
- To focus on key areas of business, in support of the PCC and CC's priorities, including:
  - Business Continuity, in particular how the organisations are prepared for a critical incident, such as seen in Spain and Portugal following power outages.
  - That relevant corporate risks are considered when undertaking specific internal audit reviews.
  - Undertake a self-assessment of the Internal Audit Process.
  - Monitor any issues around Cyber Security and associated IT infrastructure.
  - Monitoring of the implementation of HR Policies following reviews and revisions.







## Contact Details

Office of the Police and Crime Commissioner  
PO Box 99, Llangunnor, Carmarthen, SA31 2PF  
01267 226440

[opcc@dyfed-powys.police.uk](mailto:opcc@dyfed-powys.police.uk)

[www.dyfedpowys-pcc.org.uk](http://www.dyfedpowys-pcc.org.uk)

  @dpopcc

