



Heddlu Police

DYFED-POWYS

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Comisiynydd Heddlu a Throseddu
Dyfed-Powys
Police and Crime Commissioner

DYFED-POWYS POLICE AND CRIME COMMISSIONER AND CHIEF CONSTABLE

Joint Audit Committee Annual Report 2025/2026



Chair's Foreword

I present to you as Chair, my fourth 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 they are fit for purpose.

For 2025/2026 year the Committee has been at full complement and retains a wealth of experience and knowledge on the Committee. I want to take the opportunity to thank my fellow Members Farhan Shakoor, David Macgregor, Julie James and Caroline Wheeler for their contributions that are very much valued and appreciated.

The Committee met formally on five occasions during the year and I believe this has allowed us to undertake the required work in a timely manner allowing us to provide both the Police and Crime Commissioner and the Chief Constable that there are sufficient management processes in place.

It was disappointing that the financial Statement of Accounts for 2024/25 were late being completed and subsequently signed off by Audit Wales. The Committee scrutinised the reasons for the delay and have worked with the force and external auditors to address any concerns raised to ensure a smooth process for 2025/26.

It was pleasing to note that the Strategic Planning and Assurance Cycle continues to embed in across the Force and supports the preparation of the Medium term Financial Plan and the setting of the budget for 2026/2027. There has also been significant progress on the actions arising from the latest HMICFRS inspection.

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 for the support they have provided to the Committee over the past year

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 2025/20206 as follows:

Member	Number of meetings scheduled to attend	Number of meetings attended	% of meetings attended
Kate Curran (Chair)	6	4	80%
Farhan Shakoor	6	5	90%
David MacGregor	6	6	100%
Julie James	6	6	100%
Caroline Wheeler	6	6	100%

The Committee remains at full complement, which provides resilience to enable appropriate review and challenge at each meeting. 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, programs of work, or any other matters as required.

Members of the Committee also attend internal governance meetings of the Force to provide an added layer of assurance. 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
- Information Assurance Board
- Change and Transformation Board
- Strategic Fleet Board

Meetings

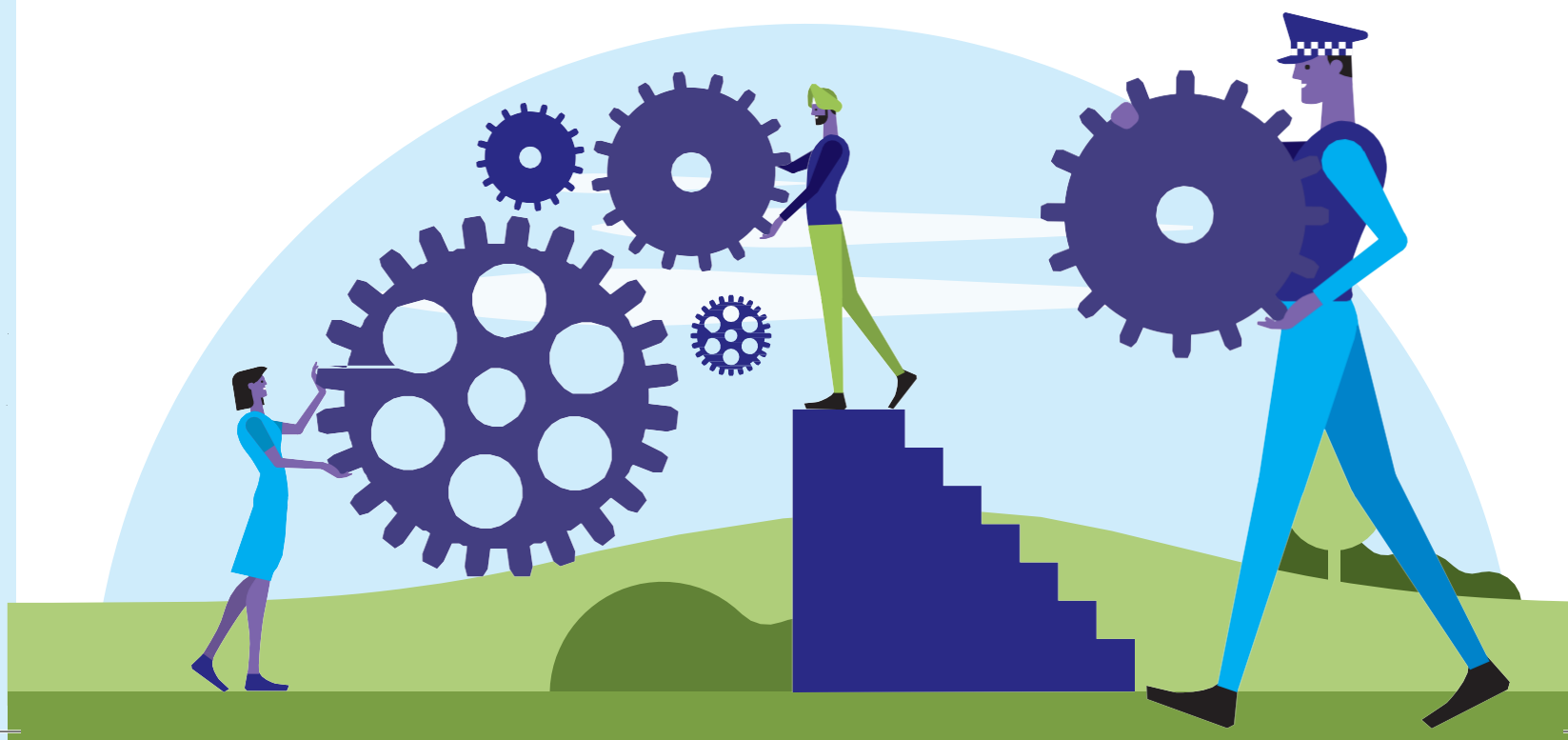
The meetings held during this period have all been held virtually via Microsoft Teams. In addition to the formal JAC meetings, Members have attended additional seminars as highlighted in the following paragraphs.

Members were invited to the Police and Crime Commissioner's Finance Seminar in November 2025 which provided stakeholders with an overview of the operational and financial challenges facing the service. The seminar provided an opportunity for the Committee and Members of the Police and Crime Panel to consider and discuss some of the important issues being considered during the 2026/2027 budget setting process. 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 and market conditions. Link also explained the key elements which needed consideration for the relevant financial strategies.

An update was 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 September 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 2024/2025 Statement of Accounts. The seminar is 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 Strategic Performance Assurance Cycle and an update from Audit Wales.



Programme of work for 2025/26

The Joint Audit Committee held 6 formal meetings in 2025/26. 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 work of the committee ensured it considered their statutory responsibilities and covered items that are included within the Committee's terms of reference. To assist the committee in managing its workload an annual forward work plan was developed that was reviewed at each meeting.

The Committee identified key areas of business to focus on during 2025/2026, namely: Oversight of the preparation of the Statement of Accounts for 2024/2025, Consideration of financial management arrangements, Business Continuity, Consideration of risks when undertaking specific internal reviews, Monitoring of issues around Cyber Security and associated ICT Infrastructure and Monitoring of the implementation of HR Policies following reviews. The Committee also set a priority to undertake a self-assessment of the Internal Audit process, this was not progressed during the year as a new contract had been awarded and it was agreed new arrangements needed time to settle.

The programme of work included the following:

Terms of Reference - following a review of the terms of reference in March 2026 the Committee considered and approved the revised terms of reference at the meeting held in March 2026. The terms of reference are based on CIPFA guidance and will be reviewed on an annual basis. The revised terms of reference can be found here [JAC Terms of Reference](#)

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 it became apparent that the Departmental and Corporate Risk Registers were not considered routinely during internal audit reviews and the Committee recommended that this should become

standard practice. It was agreed that in future the relevant risk registers would be considered as part of a review.

Information Management: Following regular monitoring of the Information Management Business Area in 2024/2025 the Committee had noted significant improvement in performance. With that in mind the Committee considered an annual update report at the meeting held in January 2026. The Committee was pleased that the improvements in relation to Freedom of Information and Subject Access Requests had continued. The Committee noted that there were issues in relation to Data Protection Impact Assessments particularly around delays in signing these off and were assured that this would be monitored regularly via the Corporate Risk Registers of both the Force and the OPCC. In addition, a Member of the Joint Audit Committee attended the Information Assurance Board through the year and received regular updates on the situation within those meetings.

Governance: The JAC received updates on actions from both the Corporate Governance Group and the Audit Governance Group. The Committee continued to receive information in relation to the number of outstanding recommendations following internal audit reviews. It was stated that it was important when staff considered the recommendations that they provided reasonable and achievable timescales which should result in less recommendations requiring extensions to deadlines. The Committee also noted that where staff disagree with a recommendation it is acceptable to state this provided there is sufficient rationale to cover the decision. During the year the Committee considered and agreed the Corporate Governance Framework.

Financial Reporting - Following the lessons learned from the sign off of the 2023/2024 accounts the Committee was disappointed to learn that there would be a short delay in signing off the accounts for 2024/2025. The Committee was advised that there were reasons behind the delays including issues relation to leases. The Committee, as part of its core responsibilities, considered the Medium-Term Financial Plan, Treasury management Strategy, Reserves Policy and the Capital Strategy.

Internal Audit: The JAC received reports on the work undertaken by the internal auditors TIAA. During 2025/2026 20 internal audit reviews were planned however, 16 specific internal audit reports were considered by the Committee during 2025/26. Four reviews in relation to Cyber Security, ICT Infrastructure. ICT Change Management and HR Management Other Leave would be considered during the early part of 2026/2027. Out of the 20 reviews planned, 13 were internal assurance reviews in relation to Dyfed - Powys. A further 7 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. The Committee continue to request that Risk Registers are considered as part of a review to ensure a holistic approach and effective outcome of a review. During the year 10 reviews received substantial assurance, 4 received reasonable

Assurance and 2 received limited assurance (see table below for individual levels of assurance).

Review	Assurance Level	Review	Assurance Level
Complaints OPCC	Substantial	Payroll	Substantial
Driver Retraining Programme	Substantial	CID Protecting Vulnerable People	Substantial
HR Management - Recruitment and Training	Substantial	Expenses and Additional payments	Substantial
Overtime and Additional Allowances	Substantial	Capital Programme	Substantial
Workforce Planning	Substantial	Creditors	Substantial

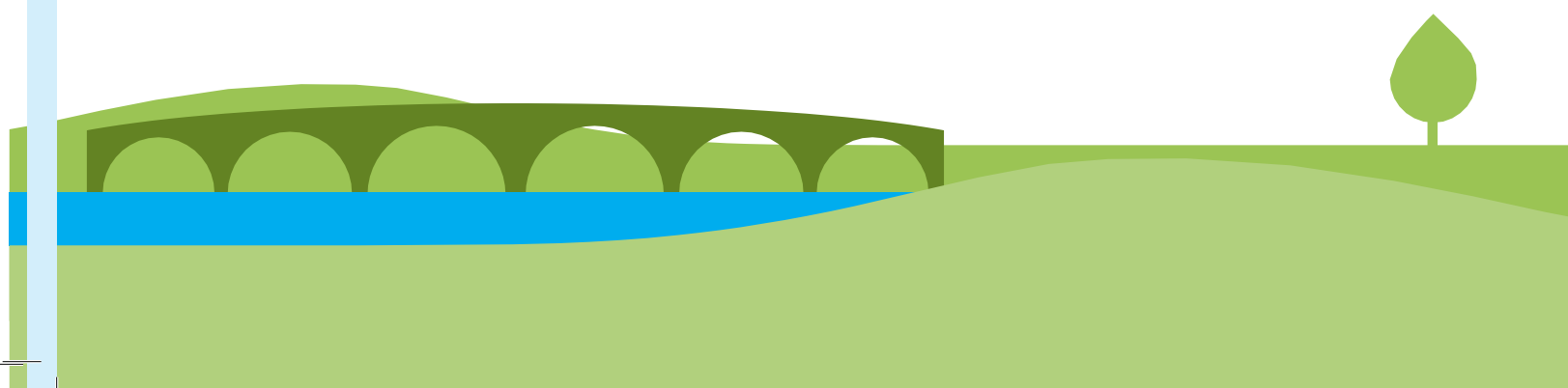
Review	Assurance Level	Review	Assurance Level
HR Management - Sickness Absence	Reasonable	Resource / Training Management	Reasonable
HR Management - Annual Leave Compliance	Reasonable	Corporate Communications	Reasonable

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Review	Assurance Level	Review	Assurance Level
Resource Management Unit	Limited	Security of seized proceeds of crime	Limited

Priorities for the Committee in 2025/26

- To continue to promote improvement in the quality of the 2025/2026 financial statements and the processes that underpin the preparation of these 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:
 - Monitoring the implementation of the Strategic Performance and Assurance Cycle arrangements.
 - Monitoring the progress on long dated internal audit recommendations
 - Undertake a self-assessment of the Internal Audit Process.
 - Monitor any issues around Cyber Security and associated IT infrastructure.





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